MINNESOTA EMPLOYMENT AND ECONOMIC DEVELOPMENT

Adult Career Pathways State Fiscal Years (SFY 2026-2027) Direct Appropriation Onboarding

DEED Office of Adult Career Pathways, September 23, 2025

Welcome

Welcome to the Onboarding Training!

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Staff Introductions

Deputy Commissioner of Workforce Development: Marc Majors (he/him)

Division Director of Employment and Training Programs: Ama Akakpo (she/her)

Director of Adult Career Pathways: Ann Meyers (she/her)

Lead Adult Career Pathways Program Coordinators:

Vanessa Roman (she/her) and Jenilee Drilling (she/her)

Adult Career Pathways Program Coordinators:

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Agenda

- Changes for SFY 26/27
- Partnership with DEED
- Resources & Marketing
- Program Components
- Program Requirements
- Workforce One
- Fiscal Reporting
- Monitoring
- Wrap Up

Changes: What's New?

- Grantee Website Requirements
- Electronic Document Storage Requirement
- Privacy Notice/Equal Opportunity is the Law
- Workforce One ACP/P2P Performance Summary Report

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Changes: Grantee Website

- As determined by the Commissioner of Administration, grant agreements now require grantees to clearly post on the grantee's website the names of, and contact information for, the organization's leadership and the employee or other person who directly manages and oversees the grant for the grantee.

- If no grantee website exists, the requirement is voided.

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Changes: EDS Requirement

Effective July 1, 2025, all local state and federal Employment and Training Program Partners must maintain electronic participant records using Workforce One (WF1)

This includes the upload of all required participant source documentation (including all participant eligibility documents, employment plans, and support services documentation) into Electronic Document Storage (EDS) also known as Document Summary within WF1.

For a list of documents required to be uploaded to EDS, please see the Workforce One section of the ACP Operations Guide

Additional Resources:

- Electronic Document Storage (EDS) Training Webinar
- ACP/P2P/MFRP Electronic Document Storage Guidance

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Changes: Privacy Notice/Equal Opportunity is the Law

- A new version of the Privacy Notice/Equal Opportunity is the Law document is now posted to our website
  - The new form no longer requires participants to initial or sign the form and staff signature is no longer required
  - There is still a space where organizations will need to fill in their Local Equal Opportunity Officer.
- Staff are required to provide a copy of the form to participants and check off that they have done so in Workforce One

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Changes: ACP/P2P Performance Summary Report

- With SFY26-27 contracts, a new report called *ACP/P2P Performance Summary Report* is available in Workforce One.
- Based on your contract, your Coordinator will enter information such as Planned Participants, Planned Enrolled in Credentialed/Non-Credentialed Training, Planned Employment Exits, etc.
- Grantee and DEED staff will have the ability to run this report at any time to get a clearer picture of progress against contracted measurable outcomes.

Partnership with DEED

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Coordinator Duties

Each Grantee is assigned a Grant Coordinator who will be your main point of contact throughout the grant.

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Final Contract

Contract email will include:

- Copy of the Executed Contract and Terms & Conditions
- Reimbursement Payment Request (RPR) Template
- Annual Equal Opportunity and Americans with Disabilities (ADA) Assessment
- Fiscal Monitoring Guide
- Annual Assessment Guide
- ADA Notice
- Grantee Posters – MN Employment Law Posters

Resources and Marketing

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Adult Career Pathways Webpage

Bookmark our webpage!

Office of Adult Career Pathways / Minnesota Department of Employment and Economic Development
(https://mn.gov/deed/programs-services/adult-career-pathways/)

- Adult Career Pathways Operations Guide
- Workforce One User Guide
- Cost Category Guidance
- Documentation Needed to Support Participant Eligibility
- Forms Templates
- Example Templates
- Grantee Training

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Partner Express E-newsletter

- We highly encourage ALL staff to sign up for the monthly e-newsletter called Partner Express – this is one of the ways we communicate updates and reminders, changes to Workforce One, etc.
- Find the link to sign up on the main ACP webpage.

Free Marketing on CareerForceMN.gov

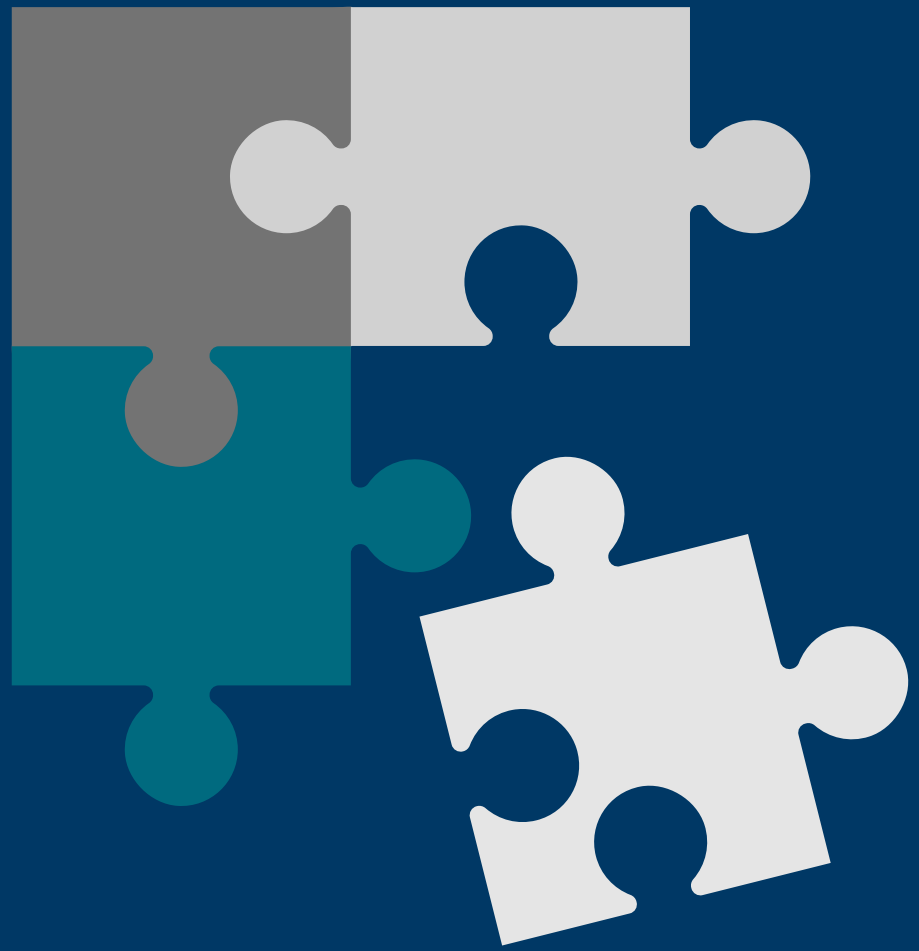
- DEED and partner organizations can post their upcoming, no-cost trainings on the Training Program Finder. Trainings can be searched by keyword, start date, and geographical proximity.
- For information on how to list your training programs on the Training Program Finder on CareerForceMN.gov:
  - Find instructions in the Staff and Partner Section of CareerForceMN.gov
  - Contact the Assistance line at 651-259-7500
  - Email careerforce@state.mn.us

Supplemental Nutrition Assistance Program (SNAP) Employment and Training

An organization may increase the amount of funds available by working with DEED to identify and provide allowable and appropriate services to SNAP recipients.

The SNAP E&T program helps SNAP recipients improve their employment prospects and wage potential through participation in job search, training, education or work activities such as those offered through Adult Career Pathways. The goal is to assist recipients in obtaining a livable wage, leading toward self-sufficiency.

Program Components



Program Components Listed

Application/Intake Form

Eligibility

Assessments

Employment Plan

Training (Credential/
Non-Credential)

Support
Services/Incentives

Subgrantees &
Contractors

Application/Intake Form: Overview

- Applications/Intake Forms are created by grantees
- Capture self-attested eligibility criteria on the Application
- For easier data entry, questions should follow the Workforce One (WF1) Program Enrollment screen
- Examples of an Application can be found on the ACP webpage under Forms section

Application/Intake Form: Required Elements

- *Full legal name, address, phone, email, SSN, DOB, Gender, Race*
- *Citizenship/Right to Work*
- *Veteran Status*
- *Tax household information*
- *Benefit/Eligibility questions based on contract*
- *Education information*
- *Employment information*
- *All enrollment questions from WF1 enrollment page*
- *Acknowledgement Statement, Applicant Signature, Date*

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Participant Eligibility

- On the ACP webpage, under Resources and Guides, ACP Documentation Needed to Support Participant Eligibility
- The following **MUST be collected** as part of the intake process and a copy uploaded to Workforce One's Electronic Document Storage.
    - Proof of:
        - Citizen or Right to Work
        - Date of Birth/Proof of Age
        - Name
        - Minnesota Residency Requirement
        - Social Security Number
- Privacy Notice/Equal Opportunity is the Law Form must be given/offered to each participant

Participant Eligibility (continued)

Additional rules for eligibility documentation:

All acceptable eligibility documentation must be collected BEFORE enrolling a participant into Workforce One.

The participant's enrollment date must be on or after the date all eligibility documentation is received. DEED cannot be invoiced until the participant is entered into WF1.

All expenses associated with participants lacking acceptable eligibility documentation will be disallowed.

If the name on the eligibility documentation does not match the name of the participant, proof of a legal change of name must be in file/uploaded to WF1.

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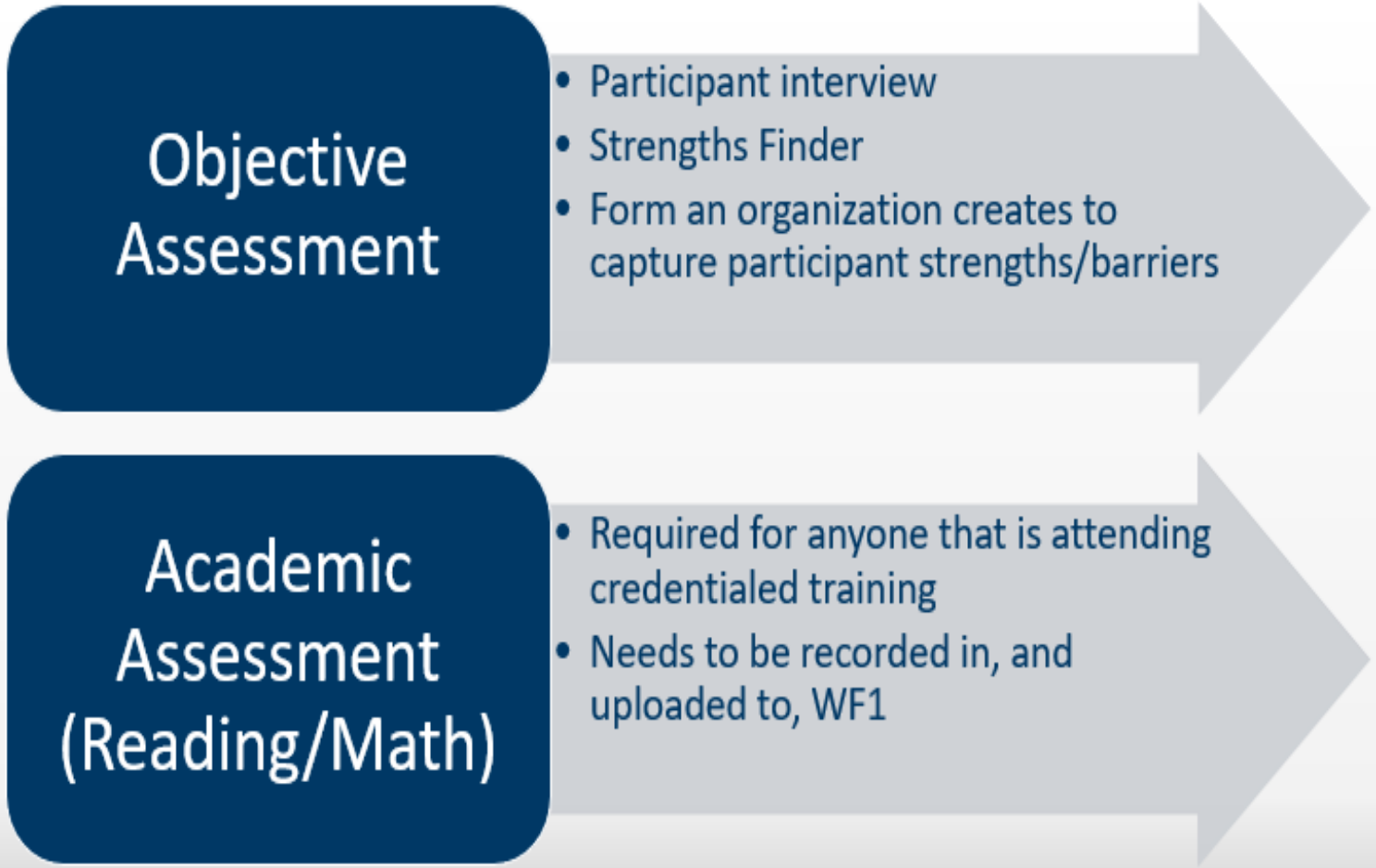
Assessments



More information about assessments can be found in the ACP Operations Guide, under Assessments

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Employment Plan (EP)

Referred to in multiple ways: Individual Employment Plan, Employment Plan, Individual Service Strategy, Individual Development Plan (IEP, EP, ISS, IDP, Action Plan)

- **EVERY** participant needs an Employment Plan
- Developing an EP must be completed with navigator/counselor and participant as joint effort
- A signed copy of the EP should be given to the participant
- EVERY participant needs to have an Employment Plan uploaded to Workforce One upon enrollment.

Employment Plan (EP): Required Elements

More information about EPs can be found in the ACP Operations Guide, under Individual Employment Plan

- Participant First and Last Name
- Date
- Short Term Goal (start date, projected completion date, completed date)
- Long Term Employment Goals (start date, projected completion date, completed date)
- Participant Barriers
- Support Services & Incentives
- Co-enrollment
- Signed and Dated by Participant and Counselor

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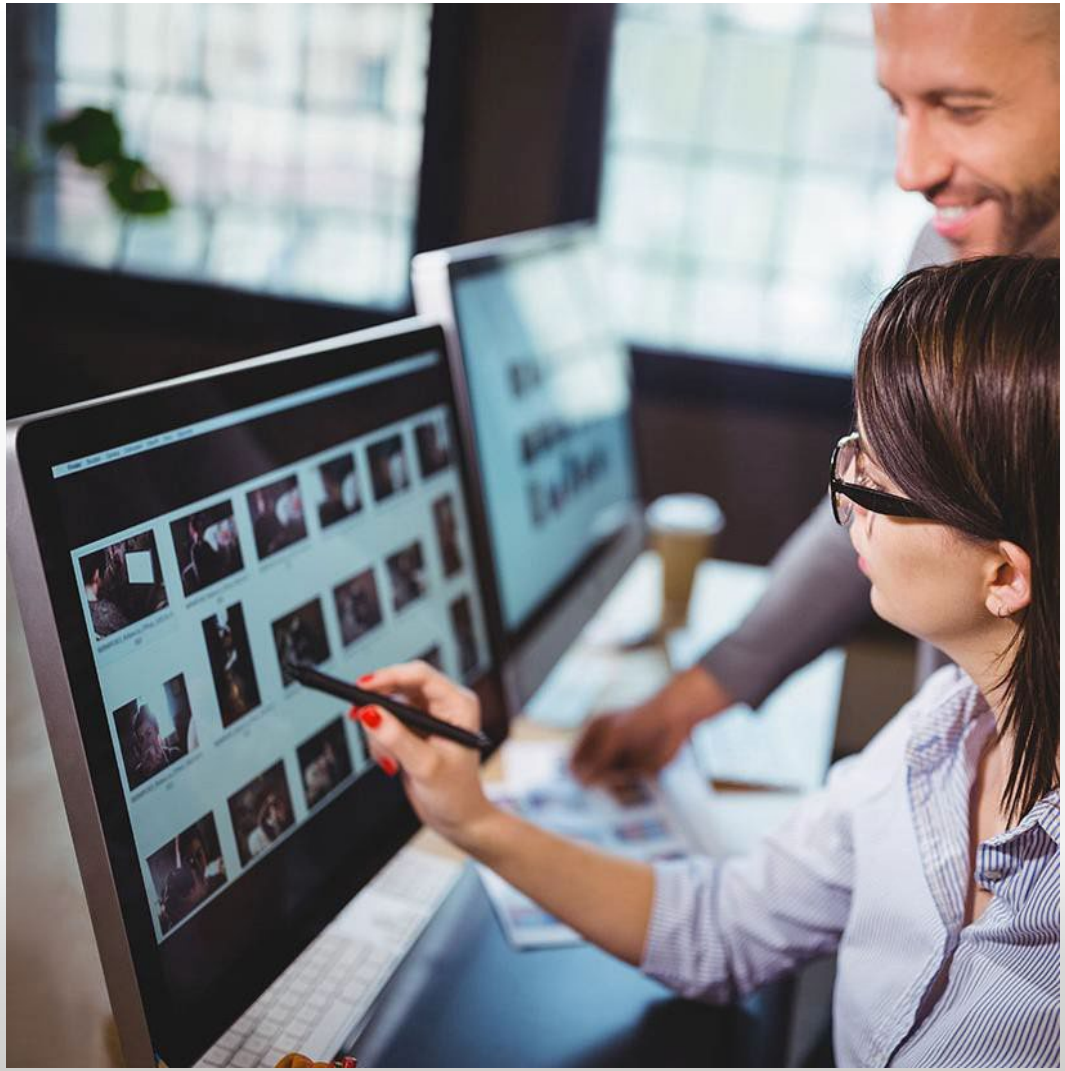
Training (Credentialed/Non-Credentialed)



The primary focus of most programs is *Credentialed* or *Non- Credentialed* training, requirements vary by program.

Other programs may have a focus on pre-employment or work readiness training.

Training providers MUST be approved within contract and credentialed training providers must be MOHE compliant.

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Support Services

- Supporting participants within your program is a necessary component. Examples: Gas cards, bus cards, work clothes
- Grantees must have a Support Services and Incentive Policy submitted and approved by DEED
- Participants must sign and date a document attesting to the receipt of all tangible goods and the amount received. This document must be uploaded to WF1's Electronic Document Storage.
- NOTE - If the support is a requirement of the training, it is categorized as a Direct Customer Training expense (not a Support Service).
  - Example: Scrubs for CNA class or required textbooks would not be support services. They would be billed to the Direct Customer Training cost category.

Incentives

Please note that unless specifically stated in legislation, stipends are not allowed in ACP programs.

Incentives may be given to participants for successful achievement of expected outcomes and programmatic milestones.

Allowable incentives may include vendor (gas/grocery/retail) gift cards, Visa/Mastercard gift cards, pre-paid debit cards or checks.

All incentives **must** be listed in your organization's approved Support Services and Incentives Policy.

Subgrantees/Contractors

- Subgrantees are often identified as compensated partners in the contract.
- No work can begin with subgrantees/contractors until the contract with DEED is finalized (fully executed)
  - Formal written agreements with your subgrantee must:
    - be signed and dated by both parties, and
    - be made available to DEED upon request, and
    - be valid for the full duration of your contract with DEED or for the duration of the service the partner is providing, and
    - include responsibilities of each party, and
    - include the amount to be paid.

Legitimacy of Subgrantees

DEED needs your help in protecting the public purpose and integrity of state grant investments.

It is critical that grantees **verify the identity and legitimacy** of any entities or individuals they plan to fund as subrecipients. Grantees are expected to:

- **Confirm the identity and physical location** of the entity receiving compensation from grant funds.
- **Review for consistency** and compare with publicly available records.
- **Verify business registration** with the Secretary of State, ensuring the entity:
  - Is actively and validly registered
  - Is in good standing
- **Verify the entity is not suspended or debarred.** Check both the Minnesota list and the federal list.

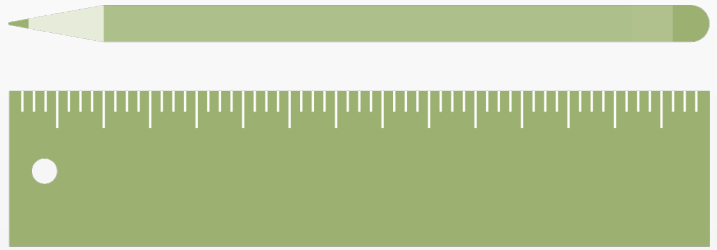
Ensuring subgrantee legitimacy is a key step in safeguarding program integrity and preventing fraud.

Subgrantees: Monitoring

- Grantees must conduct at least one monitoring visit and a financial reconciliation for subgrantees receiving over $50,000 in State funds, and annual monitoring visits for subgrantees receiving over $250,000 in State funds.
  - Monitoring of compensated partners should include both a financial reconciliation of expenditures and programmatic audit.
  - The monitoring and financial reconciliation must be completed before the final payment is made.

- All subgrantee contractual relationships are subject to:
  - Review, monitoring, and audit by the State
  - Conflict of interest policies, procurement policies, and applicable law

Program Requirements



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Program Outcomes

Program outcomes are defined in your work plan/contract

Outcomes are how your program success is determined

Workforce One is how outcomes are reported to DEED. This is done by activities and exits

Program Outcomes (cont)

- Enrollments
- Participants attaining work-related certificates and/or industry recognized credentials
- Participants placed in jobs; **employment is the GOAL!**
- Promotion or wage increase with current employer
- Continue on to higher level of education

Program Outcomes: Uniform Report Card

- Established by Minnesota Statute 116L.98 - The uniform report card is the state's performance dashboard for most adult workforce development programs
- Information for the Report card is pulled quarterly
- The Report card measures Enrollment, Training, Exits, Training Completion, and Employment outcomes
- The Report card is public information
- This is one of the reasons it is important for organizations to ensure data quality in Workforce One
  - Data should be entered into Workforce One within 15 business days of the event

Participant Files

Grantees must maintain an electronic file in Workforce One for each participant.

- Contents of the file **MUST** include:
  - Application/Enrollment form
  - Employment Plan
  - Eligibility documents (proof of identity, MN residency, and social security number)
  - Proof of Right to Work in the U.S. (if not a citizen)
  - Academic Assessment scores (showing math/reading grade equivalent scores)
  - Any certificates/credentials earned (e.g., copy of a CNA license, a diploma, or a certificate)
  - Acknowledgement of Receipt for Support Services
  - Employment Verification (pay stub, offer letter, or completed employment verification form)

Participant Data Privacy

- Participant data is considered private data. Each participant must be informed of their data privacy and receive a copy of the Privacy Notice/Equal Opportunity is the Law form.
- Consent to Share Information forms.
- Sensitive information such as Medical Records need to be marked private in EDS.
- Participant files must be retained for 6 years after closure (7 years).

Co-Enrollments

If enrolling a participant already in another ACP program, you must document the justification in the case notes.

Participants may be co-enrolled in an ACP program and other programs that are funded by non-ACP sources.

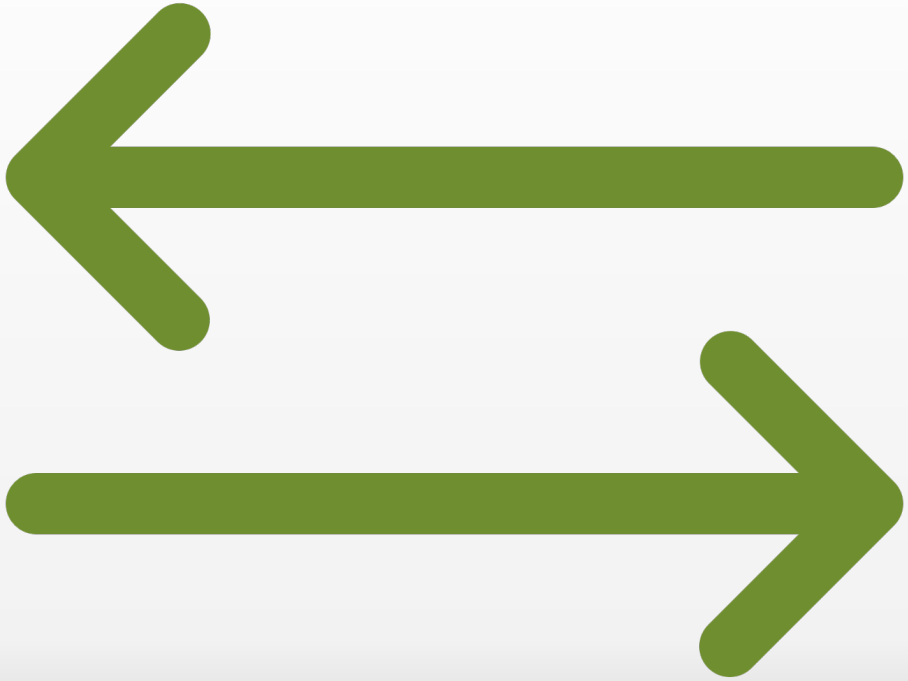
Co-enrollments ensure participants receive needed services, not to boost program outcomes. DEED monitors all co-enrollments.

Grantees must prevent duplication of services by coordinating with other programs in which participants are co-enrolled to monitor all services provided.

Quarterly Reports

- Quarterly Progress Reports are required and due to your ACP Coordinator by the 30th of the month following the end of the quarter:
  - Jan – Mar report due Apr 30th
  - Apr – Jun report due July 30th
  - Jul – Sept report due Oct 30th
  - Oct – Dec report due Jan 30th
- A Quarterly Report template will be emailed to you by your Grant Coordinator once your grant contract is executed.
- Quarterly Report Instructions, Quarterly Report Training, and How to Pull Reports in Workforce One can be found in the Resources and Guides section of the ACP Webpage

Contract Changes



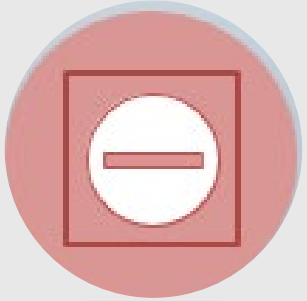
Modifications/Amendments

- A modification is a change to the current contract/work plan/budget/partnership chart. Making changes outside of the approved work plan/budget requires a modification.
- Modifications may be granted on a case-by-case basis. Note: If significant changes are being requested, the modification/amendment may not be approved.
- A request for modification must be submitted to your Grant Coordinator.
- Any approved modification is effective on the date the contract modification is fully executed and cannot be applied retroactively.

Extensions

Extensions of contracts are determined by DEED leadership, as funding follows the state biennium

An extension may be granted to extend the time available to spend out grant funds



Extensions are based on the progress of the program and funding availability

Extensions will not be considered until the final quarter of the contract

Workforce One

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What is Workforce One?

- Workforce One (WF1) is a web-based case management system for employment and training programs funded, managed, and used by DEED and the Department of Children, Youth, and Family Services.
- Used to track services for many state and federally-funded workforce programs.

What Do Grantees Do in WF1?

- Enter enrollments and application information
- Upload documents to WF1's Electronic Documentation Storage (EDS)
- Add activities corresponding to the services you are providing
- Capture support services/incentives provided
- Enter case notes to capture participant contact
- Track outcomes
- Exit participants

What is Workforce One data used for?

- DEED will use WF1 to determine if your organization is:
  - enrolling participants at the rate you planned according to your workplan
  - providing services that are justified and appropriate
  - staying in frequent contact with your participants (case notes)
  - exiting participants who have completed services timely and whether you have achieved the program objectives with those exits
- The data you enter in WF1 will also be used to calculate your organization's outcomes. This information is available to the public, the Legislature, and other stakeholders.

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Case Management in Workforce One

- Enrollments:
  - Participants must meet all eligibility requirements and have all necessary documentation before being enrolled in your program and in WF1
- Activities:
  - Participant activities show how they are moving through your programs
  - All participants will have activities
  - Reflect the participants progress throughout the program
  - Provide a snapshot to whoever is looking at the record
  - Activities TRACK and REPORT OUTCOMES!
  - Consistency with activities is important!
- Support Services:
  - Any support provided to participants throughout your program must be documented in WF1. This includes support services like a bus card but also includes incentives.
  - The supports provided are determined by the grantee's workplan and budget

Case Management in Workforce One (continued)

- Case notes
  - Must demonstrate participant engagement
  - Must show one-on-one live contact at least every 30 days *(mass case notes do not count toward live contact)*
- Opening/closing activities
  - Activities reflect what the participant is working on while in your program.
- Exits:
  - Whenever a participant is no longer receiving services
  - 90 days without contact, you must exit participant
  - Participant completes their goals
  - Reasons will vary based on the program (for most programs, exiting to employment is the goal!)

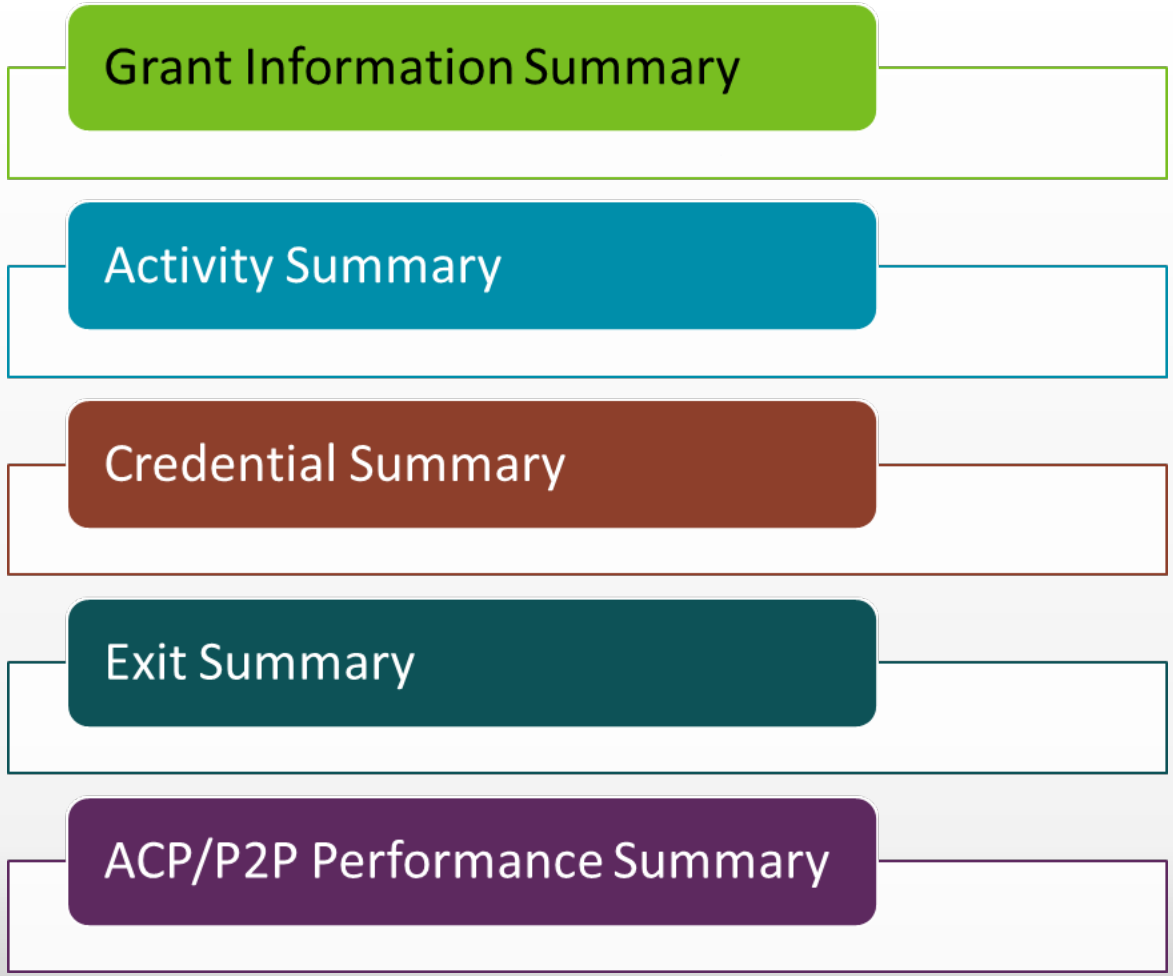
Data entry must be timely and entered within 15 days of the event's occurrence

Workforce One Activity Map

Your Grant Coordinator will work with you directly to create a Workforce One Activity map.

This map will be a tool case managers/ navigators will use to help keep consistent data entry.

Workforce One Reports



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Workforce One Reports (cont)

Directions for pulling reports can be found on the ACP Webpage under Resources & Guides.

There is also a recorded WF1 Reports and Advanced Search Training (2 hours) that we recommend.

Getting or Changing Access to Workforce One

www.mnworkforceone.com

- Step by step directions for Getting Access to Workforce One
  - Agency Level Data is most common for case managers/navigators.
  - COFFR Level Data should be requested if you are a manager **OR** a provider subcontracting with/through another provider and enter data under their COFFR
  - Access Group:
    - Case management 2 – ETP; completing data entry or managing a caseload
    - Agency System Mgmt 2 – ETP; a manager who will need the privilege to edit data

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Workforce One Training

ETP Programs Case Management Training Part 1 and Part 2

- Training is targeted for new users or those wanting a refresher on Workforce One functionality.
- Recorded training found in the Resources and Guides section of the ACP Webpage

ACP Workforce One Training

- Training will demonstrate step by step directions on how to enroll a participant from start to finish. Great for new grantees, new staff, or people needing a refresher.
- Tip: follow along with the enrollment process (pausing the video when needed) and practice enrolling your own made-up participant in the WF1 Sandbox. Please never use actual participant information in the Sandbox.

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Additional Workforce One Training & Resources

- **ACP Workforce One User Guide** – A helpful guide with step-by-step directions for components of WF1.
- **Workforce One Training Videos** - In WF1 under Resources Tab, User How –To Guides. Videos that are 3-5 minutes long.
- **Electronic Document Storage Training -** Recorded webinar and PowerPoint slides found in the Resources and Guides section of the ACP Webpage.

Break Time

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Grantee Financial Training

Fiscal Agenda

- ✓ Accounting Principles
- ✓ Cost Guidance
- ✓ Cost Categories
- ✓ Allowable Costs
- ✓ Accrual Accounting
- ✓ Cost Allocation
- ✓ Reimbursement Payment Requests
- ✓ Questions

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MINNESOTA EMPLOYMENT AND ECONOMIC DEVELOPMENT

Accounting Principles

Minnesota Statute 16B.98

Under Minn. Stat. § 16B.98, Subd.8, the Grantee's books, records, documents, and accounting procedures and practices of the Grantee or other party relevant to this grant contract agreement or transaction are subject to examination by the Commissioner of Administration, by the State granting agency, and/or the State Auditor or Legislative Auditor, as appropriate, for a minimum of six years from the end of this grant contract agreement, receipt and approval of all final reports, or the required period of time to satisfy all state and program retention requirements, whichever is later.

Generally Accepted Accounting Principles (GAAP)

Per *Generally Accepted Accounting Principles (GAAP),* financial records must be complete, consistent, and comparable to support transparency, accountability, and accuracy. Additionally, the State of Minnesota Grantee Contract Agreement requires grantees to maintain accurate records and provide them upon request for monitoring and reconciliation purposes.

General Ledger

Definition: A general ledger is the central recordkeeping system in accounting where a company's financial transactions are recorded.

A system-generated **General Ledger is required** and must include:

1. Grant identifier(s) clearly assigned and used to track all grant-related transactions.
2. Detailed expenditure records by chart of accounts (e.g., wages, supplies, rent).
3. Clear distinction between revenue and expenditures.
4. Transaction descriptions that are color coded to explain the nature of each entry.
5. Accurate dates indicating when costs were incurred.

Example General Ledger

XYZ Non-Profit – General Ledger

Date	Type	Number	Project Name	Name	Amount
01/01/25	DEED-DA	1	Administrative Costs	Rent	$1,000.00
01/01/25	DEED-DA	2	Direct Service	Payroll	$5,000.00
01/06/25	DEED-DA	3	Direct Services WR-GED-ABE	Payroll	$800.00
01/15/25	DEED-DA	4	Direct Customer Training	Tuition	$1,000.00
01/25/25	DEED-DA	5	Support Services	Gas Cards	$100.00
Total Expenses					**$7,900.00**

Cost Guidance

Costs must be:

- Necessary
- Reasonable
- Allowable
  - Appropriately allocated
  - Consistently applied

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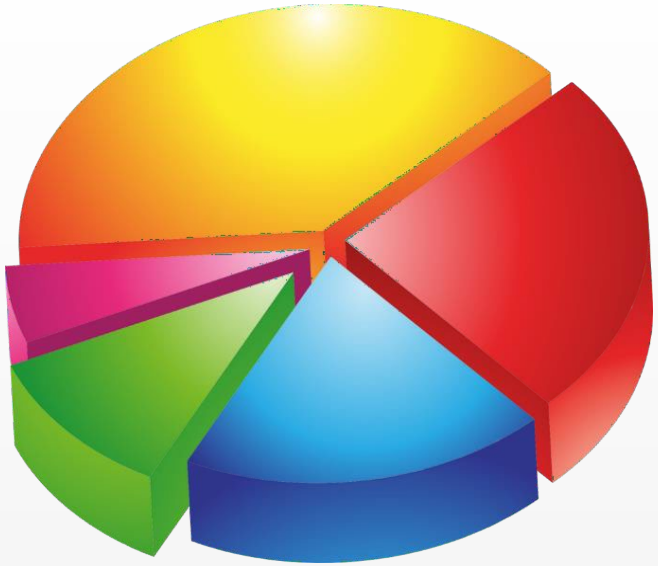
Cost Category Definitions

Cost Categories

- Administrative Costs
- Direct Services
- Direct Services – WR-GED-ABE
- Direct Customer Training
- Support Services
- Outreach



More information can be found in the ACP Cost Category Guidance on the Adult Career Pathways webpage

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Administrative Costs

- DEED Policy 521 based on Minnesota Statute 16B98(1 limits state grantees' administrative budget to no more than 10% of the award amount (unless otherwise stated in your legislation). If the award amount is not fully expended, the 10 % amount is based on the total expenditures for the grant.
- Administrative expenses can be greater or less than 10% on a given Reimbursement Payment Request (RPR) but must not exceed 10% of the total expenditures on the final RPR.
- All Administrative costs must be substantiated by documentation of actual costs incurred (i.e., organizations cannot bill a flat 10% or averaged costs each month).

Administrative Costs: Examples

Administrative expenses are associated with functions not related to the direct provision of services to program participants.

Examples include:

- Financial management
- Facilities management
- Audit, General legal, Human resources
- Automated systems
- Management of sub grantees
- Any contract that is “administrative” in function (HR, Accounting, Audit)

Expenditures for Admin Staff

Expenditures for administrative staff (appropriately allocated and consistently applied) may include:

- Salary/fringe for admin staff (accountant, director, etc.)
- Operating costs (related to staff providing admin services - rent, phone, supplies, etc.)
- Negotiated overhead rate
- Travel and per diem

Direct Services

Direct Services are costs associated with providing direct services to participants, including:

- Case management/navigation for participants
- Assessments
- Development of the participant's Individual Employment Plan (IEP)
- Counseling and career planning
- Salary/fringe for staff involved in providing grant-specific services to participants

Direct Services continued

- Staff travel for staff involved in provider's grant-specific services to participants
- Staff training and development
- Short-term prevocational services and/or work readiness skills for participants
- Operating costs (related to staff providing direct/career services - rent, phone, supplies, etc.)
- Other participant costs

Note: If staff members are providing direct pre-vocational customer trainings, then staff time spent in the classroom and reasonable classroom preparation may be billed to this category.

Direct Services – WR-GED-ABE

Costs associated with providing training services to participants for:

- Work Readiness (WR)
- General Educational Development (GED)
- Adult Basic Education (ABE)
- Standard Adult Diploma

Salaries and fringe benefits for staff who provide this training to participants and costs related to equipment and supplies that support Work Readiness, GED, ABE, contextualized Standard Adult Diploma and K-12 Credit Diploma Completion training are billed to this category.

Direct Customer Training

Direct Customer Training is for participant tuition and required books and fees, and may include:

- Credentialed and non-credentialed training
- Required school fees, books, and tools
- Required uniforms/boots for training
- Participant wages and fringe benefits related to work experience

Note: If staff or contractors are providing direct non-credentialed or credentialed customer training, staff time or contractor time spent in the classroom and reasonable classroom preparation may be billed to this category.

Direct Customer Training continued

Direct Training expenditures must be:

- Part of the participant's IEP
- Pre-approved by the case manager/counselor/navigator
- Consistent with the Grantee's approved contract with DEED

Direct Training expenditures may not be obligated or incurred:

- Prior to the participant's Workforce 1 (WF1) date of enrollment
- Prior to the date the participant and the case manager/counselor/navigator have signed and dated the Individual Employment Plan (IEP).

Support Services

Support Services costs are for:

- Services and items considered necessary for a participant to remain in the program
- Reimbursements are for what was distributed to the participant. For example, if the grantee buys 100 bus cards but distributes 20 of them, then we reimburse for 20 cards.
- Reimbursements are for money spent, not the face value. (Ex. a $40 bus card purchased for $32).

Note: Participants are to be referred to community resources before incurring support service costs.

Support Services Requirements

Support Services expenditures must be:

- Part of the participant's IEP
- Pre-approved by the case manager/counselor/navigator
- Consistent with the Grantee's approved contract with DEED

Support Services expenditures may not be obligated or incurred:

- Prior to the participant's Workforce 1 (WF1) date of enrollment
- Prior to the date the participant and the case manager/counselor/navigator have signed and dated the Individual Employment Plan (IEP).

Support Services Requirements continued

- The grantee must have a Support Service policy
- Supporting documentation must be in the name of the participant
- Support Services expenditures **must** be traceable to the initial source
- Participants **must** sign for durable goods (bus and gas cards, clothes, etc.)

Support Services: Examples

Examples of support services:

- Basic school supplies
- Bus passes/gas cards
- Books and tools that are needed and not required in association with training
- Clothing required for work/interviews
- Class D driver license/government id renewal fees (not reinstatement or revoked)
- Housing/rental assistance
- Health and medical assistance
- Personal counseling
- Reasonable car repair, if related to getting to work/training

Outreach Costs

Outreach costs include the promotion of grant specific services.

Examples of allowable outreach costs:

- The recruitment of personnel required by the grantee for performance of the award
- Program outreach to meet the requirements of the award
- Table/space rental to promote grant services at career fairs/hiring events/community events
- Costs of displays and exhibits
- Costs of meeting rooms used in conjunction with shows and other special events
- Costs of advertising media and related administrative costs

Outreach Costs with No Outreach Cost Category

If there is no Outreach category on the RPR, then capture the approved outreach activities as follows:

- Administrative outreach activities (the recruitment of personnel required by the grantee for performance of the award, etc.) are billed as administrative costs
- Activities related to outreach, program costs, job development, (advertising grant approved services in a local paper, for example) are billed to direct service
- Salary/benefits of employees engaged in setting up and displaying exhibits are billed to direct services
- Purchase of tents and tables are billed to direct services

Outreach Costs: Unallowable Costs

Examples of unallowable outreach costs:

- Costs of meetings and conventions related to other activities
- Costs of promotional items and memorabilia
- Costs of advertising to promote the grantee

MINNESOTA EMPLOYMENT AND ECONOMIC DEVELOPMENT

Accrual Accounting

Accrual Accounting

Grantees (and sub-grantees/recipients) must separately account for the receipt, obligation, and expenditure of funds by award or fund source.

Obligations and expenditures must fall within the period of performance of the grant.

EMPLOYMENT AND ECONOMIC DEVELOPMENT

Accrual Accounting Overview

- Transactions are recognized in the accounting period in which they occur
- Revenue is recognized when earned
- Expense is recognized when incurred
    - may be cash disbursement (gift/gas cards)
    - may be delivery of goods/services
    - may be costs due staff, contractor, or subgrantee

Accrual Accounting: Obligations

Obligations

- Orders placed for property and services, contracts and sub- awards made, and similar transactions during a given period that require payment during the same or a future period
- Legally binding
- Budget authority must be available

Note: Plans and budgets are not obligations (ear-marks)

Accrual Accounting: Examples of Obligations

Examples of Obligations

- Contracts and sub-grantee agreements
- Purchase Orders
- Gas/gift Cards
- Training Enrollment

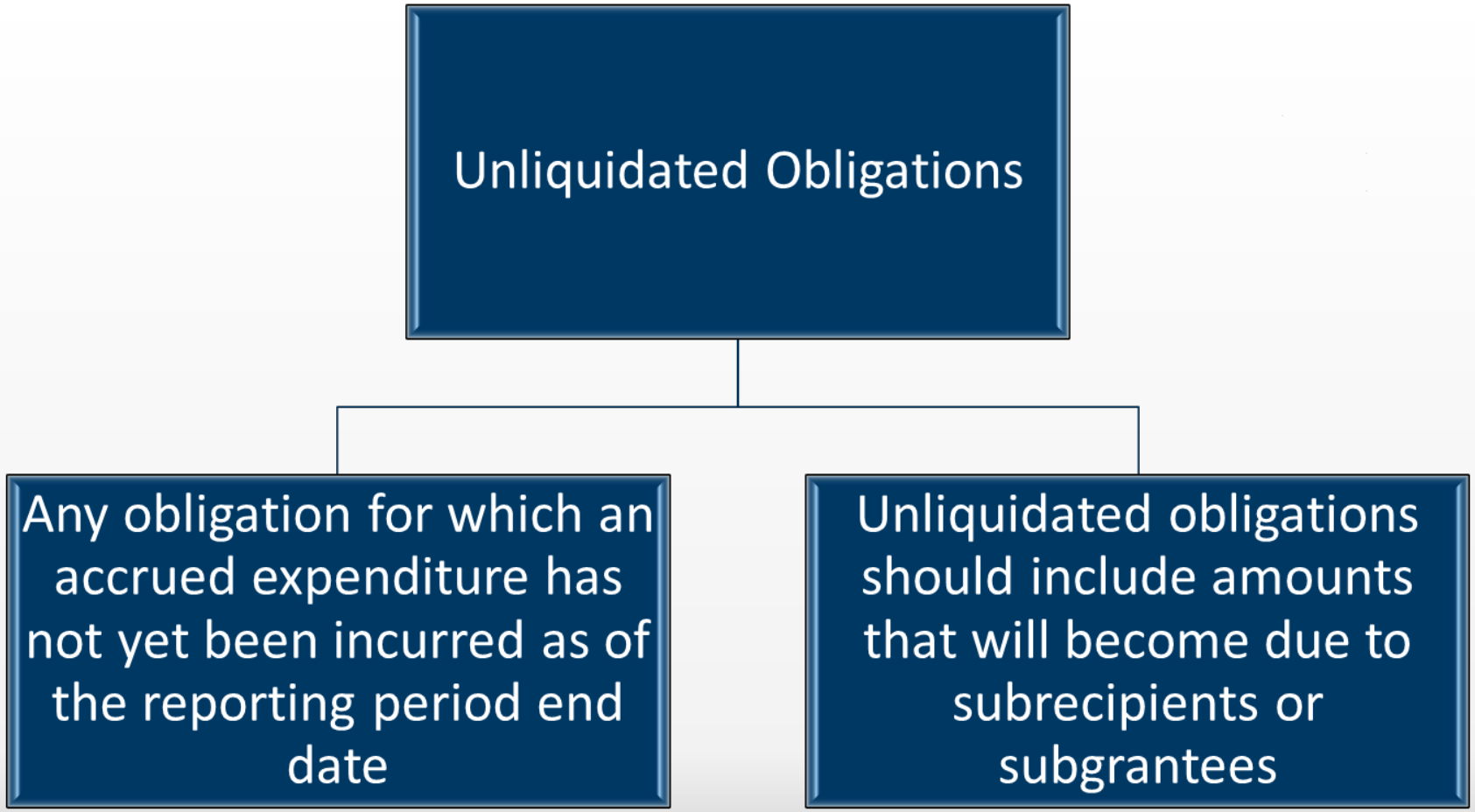
Accrual Accounting: Reporting Obligations

Reporting Obligations

- Obligation remains if
  - Subgrantee work not begun
  - Goods/services not received by month- end/reporting period end
  - Gift card has not been disbursed
  - Training has not begun/drop date not passed

Note: If items are received/disbursed by the reporting period end, the action liquidates the obligation, and it is reported as an expenditure.

Accrual Accounting: Unliquidated Obligations



EMPLOYMENT AND ECONOMIC DEVELOPMENT

Accrual Accounting: Accruals

Accruals (or accrued expenditures)

- Net increases (or decreases) in amounts owed for:
  - goods and other property received
  - services performed by employees or contractors
- Indirect expenses incurred

Accrual Accounting: Examples of Accruals

Examples of Accruals

- Invoices for goods and/or services received but not yet paid
- Value of payroll and related fringes earned by employees at the end of the reporting period but not yet paid
- Value of goods and/or services received but not yet invoiced
- Amounts for training that has begun but not yet invoiced

Accrual Accounting: Matching Revenue and Expenses

Accrual accounting records revenue and expenses when they occur and matches income and related expenses in the same fiscal period, regardless of the timing of the receipt or disbursement of actual cash.

For example, office supplies purchased (and received) in the month of April and paid in May when the credit card bill is received would be recorded in April under the accrual method of accounting.

MINNESOTA EMPLOYMENT AND ECONOMIC DEVELOPMENT

Cost Allocation

Cost Allocation

The process of assigning a cost, or a group of costs, to one or more cost objective(s), in reasonable proportion to the benefit provided or other equitable relationship.

Cost Allocation

Allowability = Allocability

A cost is allocable to a particular state or federal award or other cost objective if the goods or services involved are chargeable or assignable to that award or cost objective in accordance with **relative benefits** received.

Cost Allocation

Proportional Benefit

If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost must be allocated to the projects based on the proportional benefit.

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Cost Allocation Example

Each grantee must have an approved cost allocation methodology in place.

Methodologies may be based upon the type of expenditure.

Common methods include

- FTE
- Square Footage

INVOICE-Lease Costs
123 Mockingbird Lane
Yourtown, MN

Square Footage	931
Cost/Sq Ft	$57.85
Total	**$53,858**

ALLOCATION METHOD #1-FTE

	FTE		Allocated Cost
Grant A	7.5	$	21,260
Grant B	6.25	$	17,717
Grant C	5.25	$	14,882
	19	**$**	**53,858**

ALLOCATION METHOD #2-Square Footage

	% of Lease		Allocated Cost
Grant A	35%	$	18,850
Grant B	34%	$	18,312
Grant C	31%	$	16,696
	100%	**$**	**53,858**

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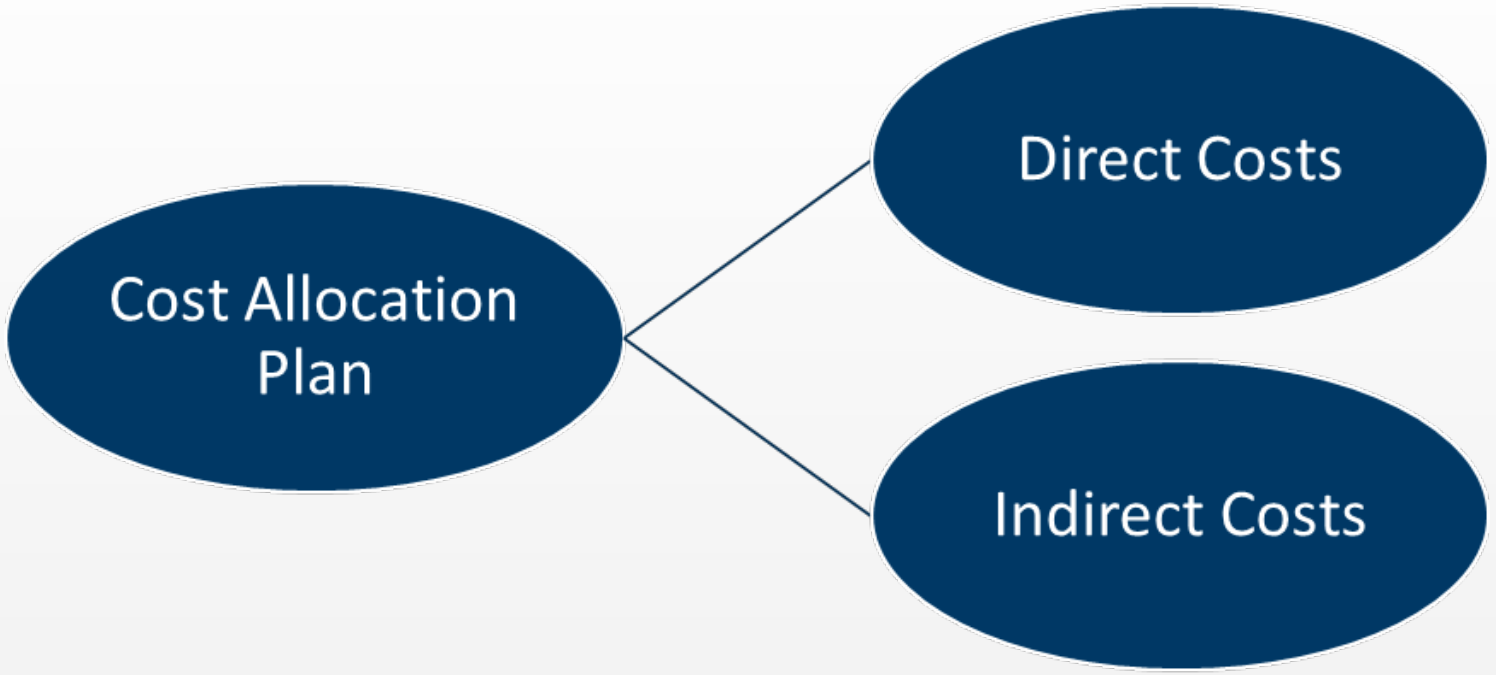
Cost Allocation



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Cost Allocation

DIRECT COSTS

Costs that can be directly assigned to activities relatively easily and with a high degree of accuracy. Examples include:

- Salary for a case manager **who only** works with a particular grant
- Square footage of space occupied by the case manager
- Communications devices, such as a cellphone, used by the case manager
- Supplies used by the case manager

Cost Allocation

INDIRECT COSTS

- Administration and facilities costs incurred in support of multiple programs, but not a specific program cost
- Charged back to the program through an approved indirect cost rate or cost allocation plan
- Originate either within the recipient organization or department or another department that supports the overall organizational operations

Cost Allocation

Examples of Indirect Costs:

- Salaries for executive director, accountants, human resources staff, etc.
- Square footage of space occupied by indirect staff
- Communications devices, such as a cellphone, used by indirect staff
- Supplies used by indirect staff

Cost Allocation

Costs must be accorded consistent treatment.

- A cost may not be assigned to one grant as a direct cost and to another as an indirect cost.
- Costs may not shift from one cost objective to another to overcome funding deficiencies, avoid restrictions imposed by law or grant agreement, or other reasons.
  - From one grant to another grant
  - From administrative to program cost category
  - From direct to indirect cost or vice versa

MINNESOTA EMPLOYMENT AND ECONOMIC DEVELOPMENT

Reimbursement Payment Request (RPR)

SWIFT system: How to get reimbursed

SWIFT (**S**tate **W**ide **I**ntegrated **F**inancial **T**ools) is the PeopleSoft based online financial, procurement, and reporting system used by the State of Minnesota.

All DEED grantees must register in SWIFT with their organization's legal name and address and maintain their organization's contact information throughout the grant.

DEED has 30 days to process RPR/FSR.

SWIFT Help Desk: https://mn.gov/mmb/accounting/swift/help-desk/

Reimbursement Payment Request (RPR)

- Costs must be requested based on actual expenditures incurred during reporting period, not budget divided by the number of months in the grant

- Costs must align with:
  - Grant legislative language/intent
  - Approved (work plan and budget) within the executed grant contract between DEED and grantee
  - Office of Grants Management policies
  - DEED policies
  - The grantee's internal policies and procedures

Sample RPR

FORM # MN-DEED-AFS-02105.2024

REIMBURSEMENT PAYMENT REQUEST

Submit completed form via email to dred.for@state.mn.us on or before the 20th of each month.

EMPLOYMENT AND ECONOMIC DEVELOPMENT

SECTION 1:

VENDOR ID + REMIT TO LOCATION CODE (SWIFT	GRANT NAME:	
0000123456.001	SFY26-27 Direct Appropriation	
VENDOR NAME:	GRANT NUMBER:	SWIFT CONTRACT ID
ABC Non-profit	123SAMPLE	12356
REMIT TO ADDRESS:	GRANT PERIOD FROM:	GRANT PERIOD TO:
123 Sample Way St Paul, MN 55104	7/1/2025	6/30/2027
	REIMBURSEMENT PERIOD FROM:	REIMBURSEMENT PERIOD TO:
	9/1/2025	9/30/2025

FORM PREPARED BY: Accounting Specialist Nam	INVOICE NUMBER:	GRANT NUMBER:	FINAL:
SIGNATURE: Signature		123SAMPLE	YES [ ] NO [ ]
EMAIL: accounting specialist email	DEED PROGRAM CONTACT NAME/PHONE:	DEED PROGRAM CONTACT EMAIL:	
	DEED Staff Name / Phone Number	DEED staff email	

SECTION * DEED PROGRAM USE ONLY

SWIFT PO ID	PO LINE	AMOUNT	FUND	FIN DEPT ID	APPROP ID	ACCOUNT	AGENCY COST	PROJECT ID
123	1	$ 250,000.00	1000	B2233APS	B223527	12356	55036	B22SAMPLE
TBD	1	$ 250,000.00	1000	B2233APS	B223527	12356	55036	B22SAMPLE
TOTAL		$ 500,000.00						

SECTION 3A: First Year Funding SFY26 (PO 3-615866) 07/01/2025-12/31/2026

ACTIVITY ID	COST CATEGORY DESCRIPTION (PER APPROVED BUDGET)	A. APPROVED BUDGET	B. PREVIOUS REIMB. REQUEST	C. REIMB. REQUESTED THIS PERIOD	D. (B + C = D) TOTAL REIMB.	E. (A - D = E) AVAILABLE BALANCE	F. UNSPENT OBLIGATIONS
833	Administrative Costs	$ 25,000.00	$ -	$ 2,000.00	$ 2,000.00	$ 23,000.00	$ -
885	Direct Services	$ 120,000.00	$ -	$ 5,000.00	$ 5,000.00	$ 115,000.00	$ -
838	Direct Customer Training	$ 75,000.00	$ -	$ 3,000.00	$ 3,000.00	$ 72,000.00	$ -
828	Support Services	$ 30,000.00	$ -	$ 100.00	$ 100.00	$ 29,900.00	
TOTAL = FIRST YEAR FUNDING		$ 250,000.00	$ -	$ 10,100.00	$ 10,100.00	$ 239,900.00	$ -

SECTION 4: COMMENTS | Total Combine: #REF!

THIS SPACE FOR REMARKS OR ADDITIONAL COMMENTS AS NECESSARY.

SECTION 5: AGREEMENT & AUTHORIZED APPROVAL

Grantee Authorized Signature Date

Grantee Authorized Typed Nai Date

DEED Program Authorized Signature Date

Staff Name – ACP Coordinator

DEED Program Authorized Typed Name and Title

RPR

- The RPR should be submitted every month whether there are expenditures or not. If there are no expenditures, enter $0.
- Any subgrantee/recipient expenses must be rolled up into one single RPR submitted to DEED using the same cost categories as the grantee.
- Grantees must use the form provided by DEED's Employment and Training Programs Division (ETP).
- There must be a separation of duty. The person preparing the form must be different than the person authorizing the payment request. The authorizer must have signature authority for the particular grant.

RPR

- The completed RPR must be submitted to the DEED.FSR@state.mn.us e-mail account on or before the 20th of the month for the previous month.
- All documentation supporting costs must be retained and made available to DEED upon request
- New grantees will be required to submit the general ledger for the first month of the contract to ensure understanding of fiscal requirements

Common Mistakes

- Dates
- Cumulative carry over amount
- Rounding issues
- Preparer and approver cannot be same person
- Signature authority not on file or out of date
- Mathematical/formula errors
- Incorrect reimbursement period

Questions?

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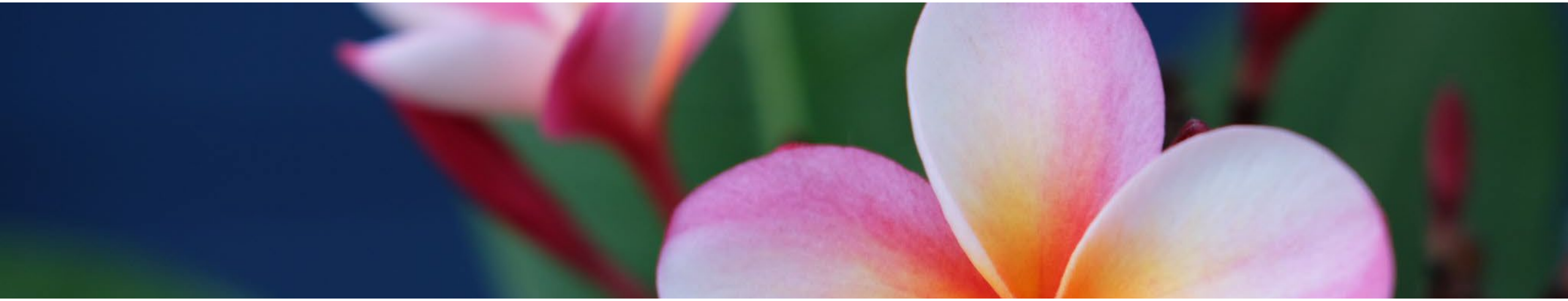

Grant Oversight & Monitoring

Employment and Training Programs (ETP) Compliance Unit

Shannon Rolf, Compliance Manager
ETPmonitoring@state.mn.us

Our Mission

"To provide consistent oversight and customized guidance to Grantee partners in order to ensure compliance and achieve successful outcomes for all."

ETP Compliance Unit

Data Validation

- Bama Rajan
- Delina Woltjier
- Vacant

Program & Fiscal Monitoring

Adult Career Pathways

- Cynthia Boyle (Lead)
- Erin Jeske
- Israt Ferdous
- Ava McKnight
- Abdikarim Mohamed

Youth Programs

- Janelle Bane
- Erin Jeske
- Isaac Mixon

Dislocated Worker/ WIOA Adult

- Bridgett Backman
- Ali Haworth
- Addriana Her

EMPLOYMENT AND ECONOMIC DEVELOPMENT

Poll

Monitoring
Requirements
&
Purpose

Grantee Monitoring Requirements

DEED is required to conduct compliance monitoring of workforce development grantees receiving Federal or State funds. This includes:

- **Programmatic**
- **Fiscal**
- **Administrative**

Monitoring ensures accountability, transparency, and proper use of public funds.

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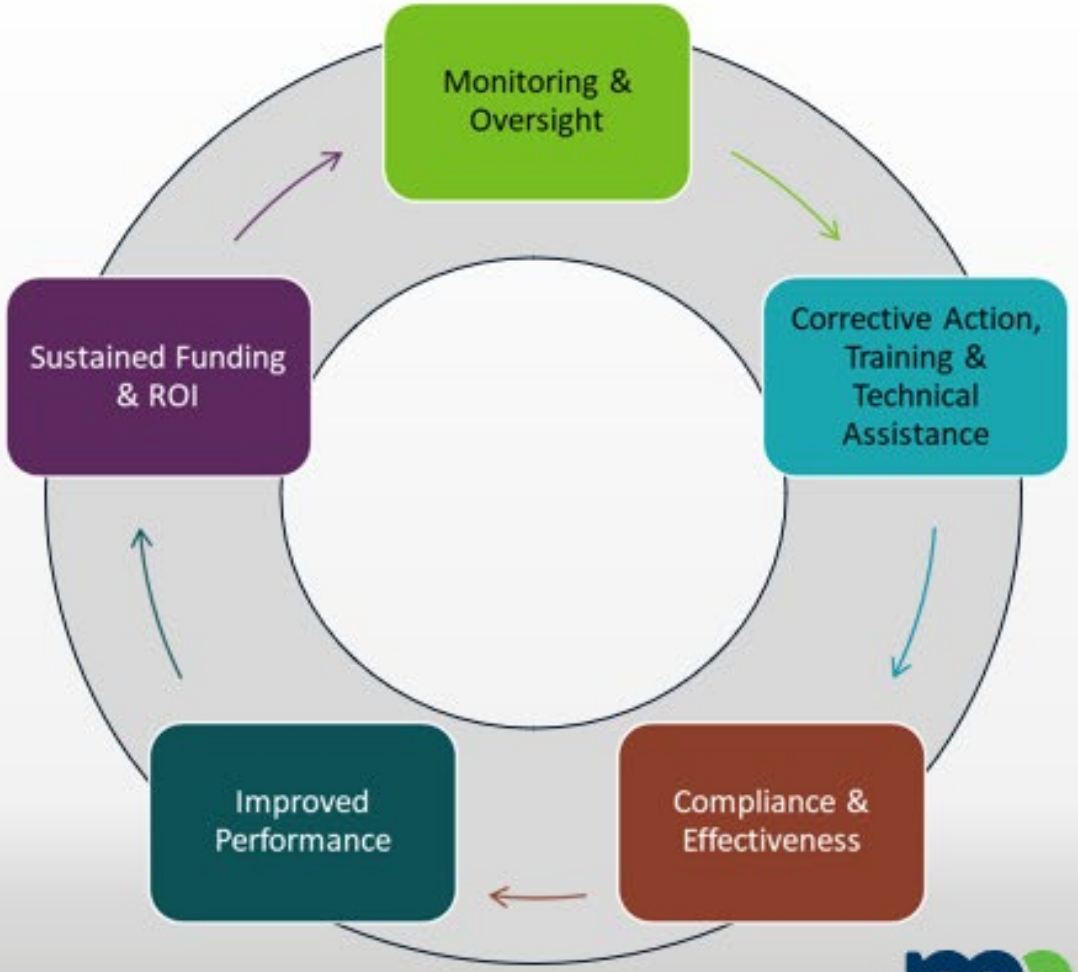
Purpose of Marketing

Monitoring helps ensure accountability and continuous improvement by:

- ✓ Assessing compliance
- ✓ Ensuring the correct allocation of funds
- ✓ Reviewing expenditures
- ✓ Tracking performance goals
- ✓ Identifying technical assistance needs

Monitoring Drives Continuous Improvement



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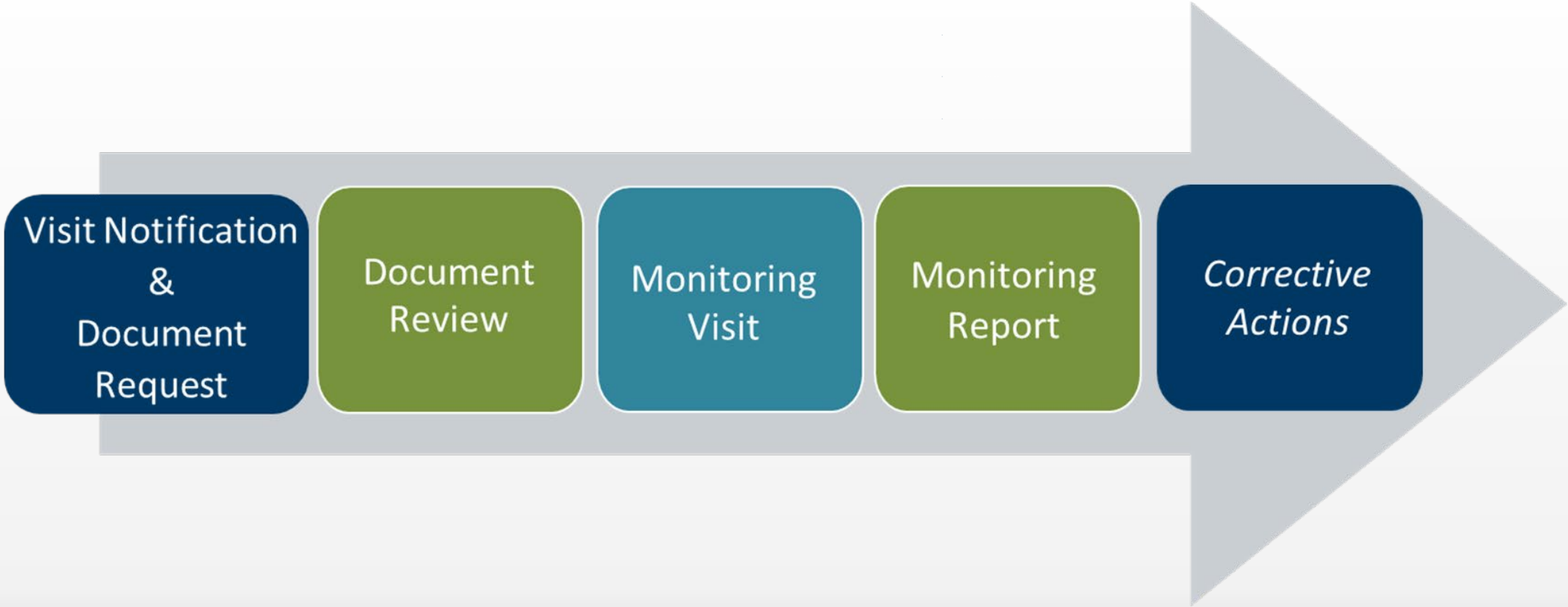
What to Expect During a Monitoring Visit

Cycle of a Monitoring Visit



Grantee | Monitor | Both

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Notification of Visit & Document Request

Monitor will:

- Notify grantee of pending monitoring visit.
- Include a list of fiscal and program documents needed from the grantee.
- Provide list of participant #’s that will be reviewed within WF1.
- Indicate a deadline (typically will provide approximately 2-3 weeks).

Grantee will send:

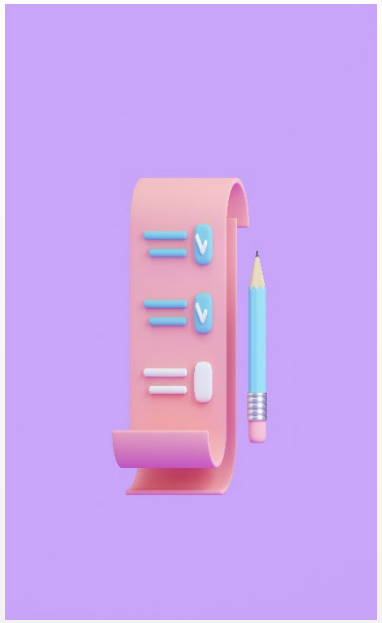
- A Completed Monitoring Guide.
- General Ledger from the start of the grant.
- Detailed General Ledger for RPR month chosen and source documentation
- Program policies (as needed per request).
- Other items upon request.

Document Review

Monitor will review (but not limited to):

- Guides
  - Completed program and fiscal monitoring guides
- Financials
  - Financial Status Reports (FSRs)/Reimbursement Requests (RPRs)
  - Source documentation
- Program Information
  - Workplan
  - Workforce One (WF1) program reports
  - Performance Outcomes
  - Quarterly Reports

During the Monitoring Visit (On-site or Virtual)



Sample Meeting Agenda:

10:00-10:15 Introductions and Overview of Visit

10:15-10:45 Review of Monitoring Guide and Program Discussion

10:45-11:15 Financial Reconciliation

11:15-11:45 File Review

11:45-12:00 Technical Assistance (as needed), Summary of Monitoring Review, & Next Steps

Monitoring Report & Follow-up

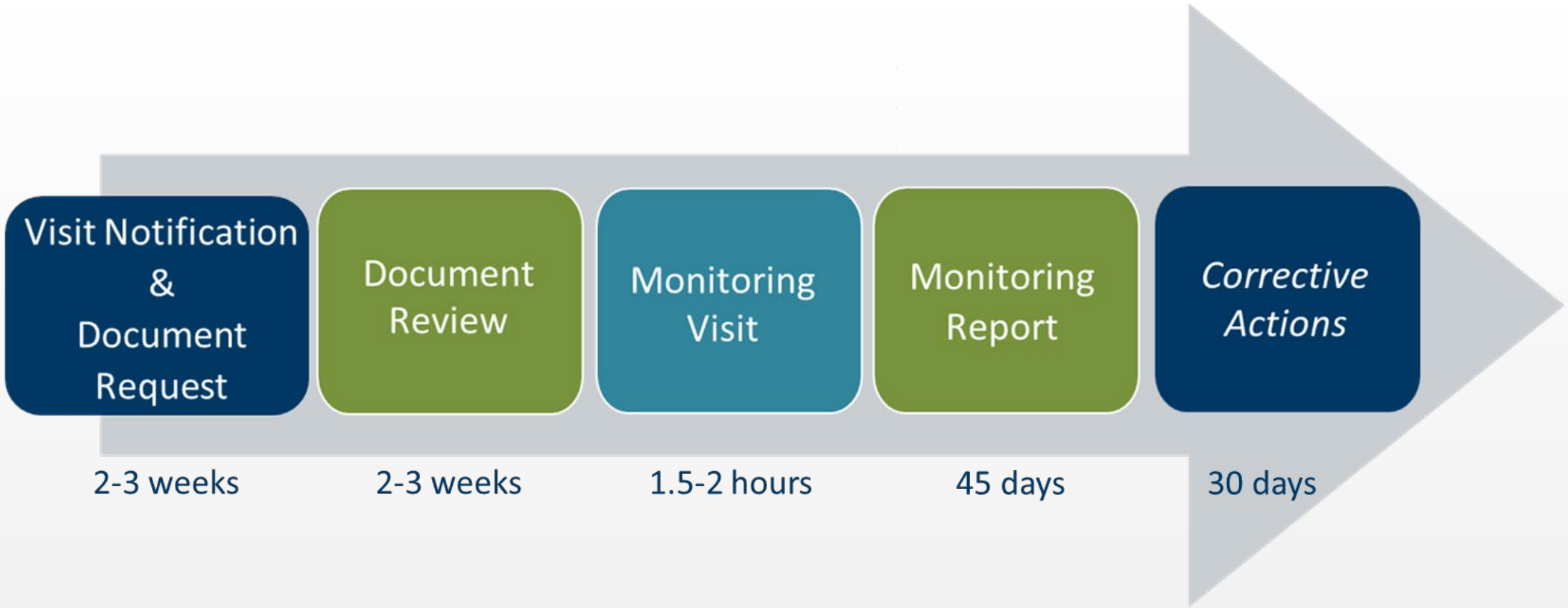
The Monitoring Report will include:

- Summary of Visit
- Performance Outcomes
- Results of the Financial Reconciliation
- Any Areas of Concern
- Any Corrective Actions (when applicable)
  - What the finding was, steps needed to resolve it

Corrective Actions

- Due
  - 30 days from issuance of Monitoring Report
- Resources
  - Monitor
  - Grant Coordinator

Cycle of a Monitoring Visit



Grantee | Monitor | Both

EMPLOYMENT AND ECONOMIC DEVELOPMENT

Subgrant Monitoring Responsibilities

Does your organization subgrant your DEED grant award?

If **yes**, you are responsible for monitoring your **subgrantees**—both **programmatically and fiscally**.

Monitoring Requirements:

- **Subgrants over $50,000**:
  Must be monitored **at least once** during the grant period.

- **Subgrants over $250,000**:
  Must be monitored **annually**.

Monitoring ensures proper use of funds and compliance with grant requirements.

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Questions

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Thank You

Wrap Up

EMPLOYMENT AND ECONOMIC DEVELOPMENT

Additional Information

- **ACP Webpage** – much of what is covered in today's training is referenced in the Resources and Guides section on our webpage.
- **Today's Onboarding Session -** recording and PowerPoint will be posted to the ACP webpage.
- **Grant Coordinators/Technical Assistance** - Coordinators are available to assist with questions, however, please check the resources on the website before contacting your coordinator.

  Coordinators may not be able to respond to every inquiry immediately.

Technical Assistance

Grant Coordinators are available throughout the contract to answer questions and provide guidance.

Coordinators will be setting up 30, 60, 90-day check-ins with grantees.

Coordinators work closely with monitors before, during, and after monitoring visits.

MINNESOTA EMPLOYMENT AND ECONOMIC DEVELOPMENT

Thank you for your participation today!

DEED Office of Adult Career Pathways