













## 7. REVIEW CRITERIA

Once an application is successfully submitted, it will be reviewed by Workforce Snohomish staff based on the following criteria:

- a) Is the business eligible? (See Section 5)
- b) Is the training allowable? (See Section 4)
- c) Is the cost reasonable (Workforce Snohomish will be applying a cost reasonableness standard set at \$3,000 per individual trainee per training and \$15,000 per business)
- d) Is the business match sufficient to meet matching requirements?
- e) Does the training fit all the criteria outlined in this guideline?

Workforce Snohomish staff will complete an Evaluation Form and affix it to a copy of the application before entering it into Workforce Snohomish records.

If an application is denied for any reason, it will be returned to the business with instructions to address the specific causes of denial.

- If the applicant business is not eligible for the IWT program, they will be apprised of the reason why. Depending on the reason, they will be encouraged to remedy any issues that are related to their eligibility and informed of steps to reapply.
- If training is determined unallowable, the business will be informed of their ability to appeal this determination with Workforce Snohomish.
- If the amount of IWT funds per trainee exceeds \$3,000, the business will be provided the option to revise their budget and training proposal to reflect the maximum \$3,000 reimbursement cost; or to proceed with the application with the understanding that Workforce Snohomish funding will be limited to \$3,000 per trainee.

## PROCEDURES FOR APPEALING AN ALLOWABLE TRAINING DETERMINATION TO WORKFORCE SNOHOMISH

- D All appeals must be filed in writing by email to [EM@WORKLR@WorkforceSnohomish.org](mailto:EM@WORKLR@WorkforceSnohomish.org) within two weeks (14 calendar days) of initial notification of determination.
- E The appeal should be addressed to Workforce Snohomish Chief Executive Officer (CEO) or Chief Operating Officer (COO).
- F The appeal must clearly address the reasons for the initial denial of the application and further expand on how the proposed training fits the IWT program criteria.

Workforce Snohomish CEO or COO will issue a decision within 30 days of the reception of the appeal. The decision of the Workforce Snohomish CEO or COO is final; if the training IS determined to be allowable, all other program expectations and conditions must be otherwise met for the IWT program application to be approved.

All disputes will be handled per Workforce Snohomish Dispute Resolution Policy.

## 9. ALLOWABLE COSTS

The following costs are reimbursable under the IWT program; reimbursable training activities cannot begin until an application has been approved and an AGREEMENT has been executed.

Businesses are required to submit their application at least 45 calendar days prior to the desired start of training to ensure adequate time for this process.

#### **Allowable costs for IWT Reimbursements by Workforce Snohomish**

- Tuition and training provider fees
- Training material and supplies
- Software (that is used 100% for training activities)
- Curriculum development (not to exceed 25% of total request)
- Cost of training evaluation

#### **Allowable Matching Portion of the Training Costs Paid by the Business**

- All costs listed as Allowable costs for IWT Reimbursements above
- Equipment (including hardware and software) that is for the exclusive use of the training
- Trainee wages and fringe benefits cost
- In kind evaluated facility usage

**All allowable expenses above assume proper documentation.**

### **10. AWARD PROCESS**

Once an application is approved, due diligence checks are completed, and the information is properly recorded, Workforce Snohomish staff will notify the business of the IWT award.

- A standard award letter along with an invoice template is used to develop a unique AGREEMENT for that business (the final approved budget may be revised if certain unallowable costs were originally included).
- The award letter along with any other collateral material(s) will be emailed to the business.
- In the event that the training provider is a different entity than the business receiving the award, the executed AGREEMENT must have them included as a third party under the IWT.

### **11. INVOICE / PAYMENT PROCESS**

Payments are made on a cost reimbursement basis in which the business pays the costs up front and then requests reimbursement. Businesses must request reimbursement on a monthly basis unless extenuating circumstances require customized invoicing evaluated on a case-by-case basis. All reimbursement invoices must be submitted within 30 calendar days of the contract end date. Reimbursement requests received after the 30-day cutoff will not be processed unless mutually agreed upon before the 30 days deadline has expired. Further instructions will be made available to the business upon the AGREEMENT execution.

- Grantees may submit a completed invoice through email ([accountspayable@workforcesnohomish.org](mailto:accountspayable@workforcesnohomish.org)), or standard mail.
- All invoices must be accompanied by proper back-up documents (See Section 12) that justify the expenditures.
- All expenditures must be matched with the approved budget relative to the training activities.
- If there are issues with the invoice such as missing documentation, incorrect costs, etc. the grantee will be notified of the issues and asked to remedy before reimbursements

can be issued.

- All invoices must include agreed upon cost matching requirements as calculated in the AGREEMENT.

**12. ACCEPTABLE BACKUP DOCUMENTS**

<p><b>Tuition and Training Provider Fees</b></p>	<ul style="list-style-type: none"> <li>• Include invoices for training/tuition indicating course name, charges (how total charges are calculated), and date(s) of class(es).</li> <li>• Include canceled check or credit card register demonstrating proof of payment.</li> <li>• As back up documentation attach sign-in sheets OR</li> <li>• Certificates of Completion.</li> </ul>
<p><b>Training Materials and Supplies</b></p>	<ul style="list-style-type: none"> <li>• Itemized receipt for purchased training materials</li> </ul>
<p><b>Software (that is 100% used for training activities)</b></p>	<ul style="list-style-type: none"> <li>• Itemized receipt/invoice for purchased training software</li> </ul>
<p><b>Curriculum Development (not to exceed 25% of request)</b></p>	<ul style="list-style-type: none"> <li>• Copy of invoice/ curriculum development service</li> <li>• Include canceled check or credit card register demonstrating proof of payment.</li> </ul>
<p><b>Cost of training evaluation</b></p>	<ul style="list-style-type: none"> <li>• Copy of invoice/ evaluation service</li> <li>• Include canceled check or credit card register demonstrating proof of payment.</li> </ul>
<p><b>Additional Cost Matching Documentation</b></p>	<ul style="list-style-type: none"> <li>• Case-by-case basis, as needed</li> </ul>

**13. PERFORMANCE REPORTING**

**FINAL REPORT (All AGREEMENTS):** A final report is due no later than 30 days from the completion of the IWT. All performance and final reports will be completed using an online or hard copy form, which will be accessible to you upon execution of the AGREEMENT. The final invoice is due no later 30 days after completion of the IWT and will not be processed without the receipt of the final report. Once the report is received, the final reimbursement will be released.

**MID-TERM REPORT (Agreements of 6 months or longer):** Businesses whose IWT award is for a period greater than six months will be required to submit a status report at their program mid-point outlining fund usage and training plans for the remainder of the AGREEMENT. Failure to submit this report to the Workforce Snohomish staff on or before the due date may render the AGREEMENT null and void. Workforce Snohomish staff will advise of the specific requirements

of this report, to include content, time frame, and other matters with information to be included with a copy of the executed AGREEMENT.

**ONGOING COMMUNICATION (All AGREEMENTS):** Workforce Snohomish expects to have ongoing communication with businesses regarding the progress of training. If training and reimbursement requests are occurring on a monthly basis, this is sufficient. However, if no training has occurred and no requests have been received, businesses are expected to have some form of communication with Workforce Snohomish on a quarterly basis, which may include emails or phone calls to discuss the progress of the training or delays/hindrances as specified in the contract. If no communication has occurred, Workforce Snohomish will reach out to the business contact to inquire regarding the status of the training project. If no contact is made over a three month period, this may render the AGREEMENT null and void.

#### **14. TECHNICAL ASSISTANCE**

Workforce Snohomish is available to provide technical assistance throughout the process, from the application stage throughout AGREEMENT execution, monitoring and fiscal closeout. An individual or organization may assist a business or group of businesses in the application process, however, that individual/organization may not be compensated with IWT funds and must comply with the Workforce Snohomish conflict of interest policy.

#### **15. AGREEMENT TERMS**

The AGREEMENT will set forth all processes and expectations for administering, implementing, and completing the training. If the AGREEMENT is not executed within the aforementioned 45-day time frame, the IWT award becomes null and void unless mutually agreed by Workforce Snohomish and the business.

Training must begin and end on the dates set in the AGREEMENT and must be completed no later than 12 months from the date of AGREEMENT. The business will then have 45 days to submit final reimbursement requests for training completed during the contract period.

An extension may be granted in certain cases with the mutual AGREEMENT of Workforce Snohomish and the business. A business is expected to have carefully assessed its training needs so that it will apply only for the funds needed for training that can be completed in a twelve (12) month time frame.

## **16. FREQUENTLY ASKED QUESTIONS**

### **What is a W9 tax form? Why do you need it?**

The W9 Tax Form is a 'Request for Taxpayer Identification Number (TIN) and Certification' for the employer. It is not an employee W2 form. This form provides Workforce Snohomish with your correct employer TIN to allow the state to issue payment to the organization and, if applicable, report information to the IRS. This requirement is non-negotiable.

### **My business is participating in another training effort that is, in whole or in part, funded with federal funds; can I apply for an IWT funding to pay for the business portion of that training?**

No, Workforce Snohomish does not allow IWT funds to be used alongside other federally funded training efforts.

### **Where may the training take place?**

Training may be conducted at the business' own facility, at a public or private training provider's facility, or at a combination of sites that best meet the needs of the business. If the training takes place at a business' own facility, the cost of the training facility may count towards the business' IWT matching fund.

### **Who selects the training provider?**

The business selects the training provider that best suits their training needs. Trainers may be public or private professional trainers, equipment vendors or subject matter experts.

### **How and when will I be reimbursed?**

Assuming all paperwork is submitted correctly and in full, reimbursements take place within 30 days of invoice submission.

### **Can my reimbursement payment be expedited?**

No.

### **My application wasn't approved, do I have any recourse?**

Yes. If an application is denied for any reason it will be returned to the business with instructions to resubmit. If the applicant employer is not eligible for the IWT program, they will be apprised of the reason why. Depending on the reason, they will be encouraged to remedy any issues that are related to their eligibility and informed of their ability to reapply. If the amount of matching funds per trainee exceeds \$3,000, the employer will be encouraged to revise their budget and training proposal so that the amount of matching funds per trainee is less than or equal to \$3,000.

If training is determined unallowable, the business will be informed of their ability to appeal this determination to Workforce Snohomish (see Section 8). Workforce Snohomish will issue a final decision within three weeks of receiving the appeal along with a justification for their reasoning.

### **The appeals process will cause me to miss my start date of training; but my original application met the 45-day window. If my appeal is approved, can I still proceed with my original date?**

No. The required 45-day window from application to training start date is intended to provide Workforce Snohomish with sufficient time to properly vet and review the application. The appeal process increases the amount of time needed for that vetting. While Workforce Snohomish regrets any inconvenience this delay may cause, these processes are in place to protect the taxpayer and IWT award recipients and cannot be expedited. If an appeal is approved; the training start date would have to be delayed in order for expenses to be eligible for reimbursement.

**If I receive an IWT award, will there be tax implications?**

There may be tax implications for receipt of IWT funding. Organizations are encouraged to discuss these implications with their tax advisors.

**How is the IWT Program funded?**

The IWT Program is currently funded with WIOA funds.

**What is the minimum and maximum number of employees that can take part in an IWT?**

No. There is no minimum or maximum. Workforce Snohomish will only fund up to its maximum of \$3,000 per employee and \$15,000 per business per training.