



California Nonprofits and the Public Workforce System: How CBOs Can Make Their Voices Heard in the WIOA Planning Process This guide was authored by Erica Bouris, Ph.D., who serves as a Technical Advisor for Workforce Development as a part of the Program Quality and Innovation Unit of the International Rescue Committee. This guide was published in July 2018.

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Photo by Ethan Fichtner/IRC

Welcome to the California Nonprofits and the Public Workforce System: How CBOs Can Make Their Voices Heard in the WIOA Planning Process. This guide is designed to help CBOs learn about, participate, and influence one of the most important planning processes that shapes how the public workforce system serves the people and businesses of a local community-the local WIOA planning process.

Through engaging in the planning process, nonprofit Community Based Organizations (CBOs) can help ensure that the local public workforce system serves all community members effectively, especially those that have barriers to employment. Further, CBOs that serve diverse, marginalized communities can play a key advocacy role in ensuring that the public workforce system meets federal requirements to provide equitable access to what are known as "special populations."

An equitable, inclusive, and effective workforce system requires broad participation by all stakeholders and CBOs-with their deep, powerful connections to people in diverse communities across the state—are a critical voice in crafting a well-informed local Workforce Innovation and Opportunity Act (WIOA) plan that meets the needs of jobseekers and industry alike.

- Workforce System Fundamentals: Understanding the Local System And Services
- Who Makes Decisions About WIOA Investments and Services Locally?
- How Much Funding is at Stake?
- How Could Your CBO Engage in the WIOA Planning Process?
- What Obligations Do WDBs Have in the WIOA Planning Process and Service Delivery?

In what follows, you will learn:

What is WIOA Local Planning? Why Does it Matter?

Where Do CBOs Fit Into This?

The Workforce Innovation and Opportunity Act (WIOA) is landmark legislation that was most recently reauthorized in 2014. This federal legislation shapes America's public workforce system, helping to provide services to jobseekers and workers to industry.



Photo by Kathryn Rummel

Individuals with Barriers to Employment and Special Populations:

What you need to know about how WIOA defines these categories



Individuals with Barriers to **Employment**

- Individuals with disabilities (including youth)
- Homeless Individuals
- (including youth) Displaced
- Indians, Alaskan Natives, and Hawaiian Natives

- Youth who are in or have aged out of the
- foster system Ex-offenders

learners

- Individuals who are English homemakers language

- Individuals who have low levels of literacy
- Individuals facing substantial cultural barriers
- Farmworkers
- Individuals within two years of exhausting lifetime eligibility under the TANF program
- Single parents
- Long-term unemployed

What is WIOA Local Planning? Why Does it Matter?

What is WIOA Local Planning?

California—like all states—is required per federal WIOA legislation to have a state plan that lays out workforce goals, priorities, and overarching policy direction for the state. In order to achieve these goals, each region within the state is required to develop a local plan. This local plan is designed to align regional industry needs and local job training and education programs to ensure that together, they are meeting the needs of the regional economy while also supporting people in securing and advancing in jobs that offer opportunities for economic mobility in their communities. Local plans are required to

California's State Plan emphasizes:

Fostering demand-driven skills attainment

Upward mobility for all Californians, including populations with barriers to employment

Aligning, coordinating, and integrating programs and services

Photos from above, left to right: Photo by Loren Anderson/IRC Right photo: Photo by Emily Senaker/IRC

Where Can I Find California's State and Local WIOA Plans?

WIOA plans are public documents and are available for public viewing. You can find the state plan at: https://cwdb.ca.gov/wp-contentuploads/sites/43/2017/12/Unified-State-Plan-plain-text.pdf Local plans are posted on the website of your local WDB and can also be found at: https://cwdb.ca.gov/plans policies/.

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Special Populations

- Basic skill deficient adults (including English language learners)
- Low-income individuals
- Recipients of public assistance



- Veteran **Priority**
 - Veterans receive priority for all Department of Labor (DOL) funded job training programs, including those under WIOA



inform California's state plan and they can be understood as each community's map for helping California achieve its overarching workforce goals and priorities.

Why Does it Matter?

Local WIOA planning matters for many reasons. It shapes the type of job training and education programs that will be available to community members as well as the models and strategies that will be used to deliver those programs. It addresses how all community membersincluding those with barriers to employment and special populations-are to have their needs met within the public workforce system.

Local WIOA planning provides a framework to help job training and education programs prepare people for actual or emerging jobs in that community based on timely labor market information.

It fosters alignment between the different institutions and systems that provide job training and education programs, as well as partner institutions from related systems such as social services, education, and corrections. It identifies local priorities, whether that is specific population(s) with barriers to employment, key industries with specialized workforce needs, specific collaborations between related public systems, or other issues that might be of particular importance to a local community.

Local WIOA planning also matters because there is a significant amount of funding that is allocated based on this plan. Where these resources go, what types of programs and services they support, and which community members and industries they reach are of great importance to local communities, especially those concerned with equity of opportunity and economic mobility for all.



Photo by Misha Cohen/IRC

Workforce System Fundamentals: Understanding the Local System and Services

While WIOA is federal legislation, the public workforce system that operates within this legislation is highly decentralized. In order to effectively engage in a local WIOA planning process, it is important to understand the role of the state workforce board and staff, local workforce development board (WDB) and their staff, American Job Centers (AJCs), and contracted service providers.

State WDB

Each state has a state level workforce investment board that is comprised of stakeholders including industry, representatives of the state workforce including organized labor, representatives from other public systems (for example, health and human services and education), and others. In California, this board is known as the California Workforce Development Board. The state WDB and the staff that support the WDB help set the direction for the entire state (including the development of a state level workforce plan), ensure that the state's workforce activities are implemented in accordance with federal policy, administer funding, provide labor market information, set administrative policy that supplements federal policy, and monitor performance of WIOA service provision in the state.

Local WDBs

Each state is divided into multiple regions and each region has a local WDB. Much like the state WDB, the local WDB is comprised of stakeholders from industry, representatives of the local workforce including organized labor, representatives from other related public systems, and others. The local WDB is responsible for developing a local workforce plan, adhering to federal and state workforce policy in the delivery of services, administering



Photo by Misha Cohen/IRC

American Job Centers (AJCs)

of AJCCs.

Where Can I Find My Local WDB?

Visit https://cwdb.ca.gov/local boards/local workforce investment associations/ to find your local WDB.

Where Can I Find Contracted Service Providers in My Region?

Current contractors and upcoming procurement processes are listed on the website of your local WDB.

funding, providing local labor market information, and monitoring performance of WIOA service provision whether those services are directly administered by WDB staff or they are administered by a contracted service provider. It is required that 51% of the WDB members be from the private sector. Further, it is required that 20% of WDB members represent the local workforce, which includes representation from labor unions and CBOs.

Finally, California also has Regional Planning Units (RPUs). There are 14 RPUs across the state and they serve to bring together workforce partners at a regional level so that they can collaboratively plan for and address workforce issues in the broader region.

American Job Centers (AJC)—referred to as America's Job Center of California (AJCC) in California—operate in local communities providing services to job seekers, especially those that face barriers to employment. These services can include assistance with job search, workshops on topics such as resume writing and

In California, there are 45 local WDBs and hundreds

interviewing, referrals to job training and other services, and assistance identifying and paying for specific job training. AJCCs are required to be able to offer services to all of the populations that WIOA identifies as having barriers to employment. AJCCs may also support "rapid response" services which are specialized services offered to businesses that are preparing for significant layoffs and need support in helping a group of individuals find new jobs and/or re-train for new careers. AJCs are sometimes operated directly by the local public workforce system but in many cases, AJCs are operated by contracted service providers. They may be standalone facilities, or located within other institutions such as community colleges, adult education centers, or correctional facilities.

Contracted Service Providers

Most local WDBs contract out a significant amount of service delivery. This might include the operation of AJCCs, services for youth, veterans, or other populations with unique barriers to employment, special projects such as specific career pathway programs or industry-led initiatives, and more. These contracted service providers are CBOs and non-profits, secondary and post-secondary educational institutions, and for-profit companies. These contracts are generally awarded through competitive procurement processes which may happen at any time throughout the year.



Photo by Jim Stawniak/IRC

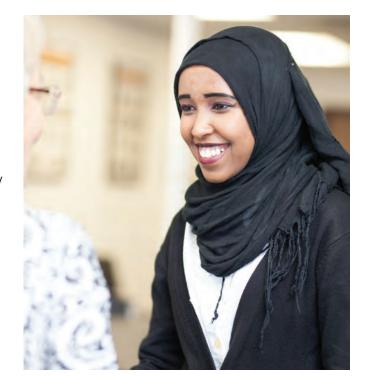


Photo by Jessica Wawrzyniak

Who Makes Decisions About WIOA Investments and **Services Locally?**

At the local level, the WDB makes decisions about the allocation of WIOA funds and the delivery of services to individual community members and businesses. Staff who work for the WDB play an important role—they work with contracted service providers on a daily basis, deliver some services directly, conduct labor market research, engage business and industry, draft "Requests for Proposals" (RFPs) to support the procurement process, support performance monitoring, and more-but fundamentally, the WDB is responsible for making decisions about investments and services.

The local WDBs receive most of their funding through the state workforce entity. In California, these funds are administered through the Employment Development Department (EDD). Most of these funds are "formula" funds, which means they are allocated based on a fixed formula that takes into account key factors such as population and rates of unemployment. In addition, the state workforce entity allocates additional funds directly to a mix of WDBs and other service providers. These additional funds are known as "discretionary" funds because they are allocated outside the scope of the "formula" funds. Discretionary funds can be used to support a wider array of workforce programming including projects that serve special populations, innovative pilots and new program models, investments in key industries, and other initiatives. It is important to note that these funds are still WIOA funds and individuals served under these

funds must still meet WIOA eligibility criteria and typically, the relevant WIOA performance metrics must still be met by the projects. Finally, some Department of Labor funding decisions are made at the federal level. Certain programs and initiatives-including YouthBuild, some apprenticeship programs, and the National Farmworker Jobs Program (NFJP)—are decided at the federal level through an open national procurement process. These resources can be important supplements to formula and discretionary funds in a local community.



Photo by Misha Cohen/IRC



Each state has a set-aside of WIOA "discretionary" funds, nicknamed "the Governor's 15%." These funds are often used in a more targeted, flexible fashion but individuals served under these funds must still meet WIOA eligibility and performance outcomes. In 2017, these funds totaled more than \$60.9 million in California.



Photo by Charlie Bibby/FT

How Much Funding is at Stake?

There are several types of WIOA funds, as well as non-WIOA funds that support the public workforce system in California—more than two dozen in total. The table below shows the four main types of WIOA funds, their purpose, and the total allotment in California for Fiscal Year 2017/2018. It also includes WIOA funding that is allocated directly to states to serve veterans but falls outside of the core WIOA programs.

FUND TYPE	PURPOSE	AMOUNT IN CALIFORNIA IN FY2017/2018
WIOA Title I	Job training and career services to adults, dislocated workers which includes basic, individualized, and follow-up services; also services to youth (16-24)	\$390 million
WIOA Title II	Education and literacy for adults, including ESL, adult basic education, adult secondary education/ high school equivalency, and civics; includes provisions for Integrated Education and Training with clear links to vocational and career training	\$95 million
Wagner Peyser (Title III)	Employment services and labor market matching services, especially for individuals receiving unemployment insurance and business with hard-to-fill positions; services are always co- located with Title I services offered through AJCs	\$128 million
WIOA Title IV	Vocational rehabilitation programs for people with disabilities	\$313 million
Jobs For Veterans State Grants	Job training for veterans	\$20 million

Where Do CBOs Fit Into This?

CBOs fit into the local workforce system in many ways. When they participate in local planning processes or hold seats on the WDB or sub-committees or working groups, they help to ensure that conversations about workforce plans, services, and programs are informed by the perspective of community groups, especially those working with populations that have barriers to employment.

In many communities, CBOs are contracted through the local WDB to deliver workforce development services and programs in a community-based model. They are able to leverage their expertise working with specific communities—immigrants, refugees, returning citizens, people with disabilities, and others—to deliver programs that are responsive to the unique needs of these populations and are offered in an accessible, communitybased environment.

CBOs also sometimes play a role as referral partners for individuals accessing services through AJCCs. For example, if it is determined that an individual accessing services at an AJCCs will need help renewing work authorization documents or needs assistance applying for an affordable housing program, the AJCCs staff member might refer the client to a CBO provider.

Similarly, the workforce system sometimes leverages employment-related programming offered by CBOs to help individuals accessing services at an AJCCs achieve their employment goal. This could be programming such as vocational ESL classes or work readiness classes that are offered in a community-based location. Finally, CBOs are innovators of workforce development programming, especially in serving individuals with barriers to employment. Many effective program models—from social enterprise, earn and learn job training programs to special bilingual programs for English Language Learners —have been developed by CBOs and these best practices are now beginning to inform services offered across the workforce system.



Photo by John Lok/IRC



Photo by Huntstocl

CBOs in Action: Examples of CBOs Shaping Workforce Planning and Service Delivery

- In Los Angeles, CBOs working with opportunity youth—especially those who were gang-involved, foster system involved, homeless, and out of school-were key voices in shaping the region's strategy to focus WIOA youth funds heavily on out of school, disconnected youth through a one-stop, neighborhood based model.
- The WDB members in Humboldt County included—in 2018 representation from a CBO serving Native American Populations, helping to shape service delivery in this community so that it is responsive to the needs of this population.
- California's English Language Learner (ELL) Navigator Project funded through WIOA discretionary funds now being implemented in five communities across the state as a part of the public workforce system and within AJCs-drew heavily on the program models, practices, and input of immigrant and refugee serving CBOs that demonstrated success in serving these populations with workforce services.
- San Diego County has contracted providers including a refugee and immigrant serving CBO and a CBO focused specifically on returning citizens and the justice-involved population. These providers deliver Title I services including job training and career services in a community-based model.
- Several CBOs are project partners in California's Workforce Accelerator Fund, an initiative that is focused on designing, developing, and implementing projects that accelerate employment and re-employment strategies for California jobseekers.

How Could Your CBO Engage the WIOA Planning Process?

It is helpful to think about how your CBO could be involved in the WIOA planning process by thinking about both the processes you could use to get engaged and the topics you might address. Finally, it is important to understand the WIOA planning timeline to maximize the impact of your engagement with the process.

PROCESSES

Attend a WDB meeting

All WDB meetings are open to the public and are generally held monthly. Simply attending one of these meetings to observe is a good first step. It will allow you to learn about what key topics your WDB is currently engaged with, get a sense of who is on the WDB and who might be a good ally on the issues that are important to your CBO, and as a way to familiarize yourself with the overall language of the public workforce system if that is new to you.

Public comment at WDB meeting

At each monthly meeting of the local WDB, there is a time for public comment. Typically, this is limited to 3-5 minutes per speaker, and sometimes, you must notify the WDB in

advance of your desire to make a public comment. You can usually find information about the public comment process, as well as a schedule of upcoming WDB meetings, on the website of your local WDB. Be prepared to sign in before the meeting starts and wait your turn until your name is called to deliver your public comment. It is advisable to bring a written copy of your testimony and/or other leave behind material While you can observe the WDB meeting, you will not be allowed to participate in the conversation outside of your public comment as that is reserved for active members of the WDB.

Community Engagement and Listening Sessions Open to the Public

Many WDBs host community engagement and listening sessions that are open to the public as a part of their WIOA planning process. By attending one of these sessions, you-and the community of clients you servehave the chance to share feedback about how well the workforce system is meeting the needs of the community. Unlike attending a public WDB meeting as a listener, these sessions are designed to be participatory so you will have time to engage in conversation and share your views.

Invite WDB staff to Key Meetings Within Your Stakeholder Group

Is your organization holding a day-long conference on immigrant economic mobility? Convening community groups to talk about neighborhood-based programming for opportunity youth? These types of occasions present a great opportunity to invite a staffer from the local WDB. Review the WDB website and see which staff(s) might be the best fit and send an email to get connected. This will provide an opportunity for WDB staff to learn about issues related to workforce development from within your stakeholder group.

Share Reports

Many CBOs produce reports that touch on key issues whether that be the experiences of foster youth, refugee employment outcomes, the results of pilot programs serving disabled adults transitioning to work, or any number of relevant topics. These reports can be shared with a local WDB, helping them to learn about key issues in the community. You can send an email to the appropriate staff(s) person based on a review of the WDB website, or consider giving public comment and then providing copies of the report as a leave behind for WDB members.

Join a Committee or Working Group

While serving as a member of the workforce board requires an application process, vote, and formal appointment (see below), it is sometimes possible to join a committee or working group of the WDB more informally. You can learn about what committees or working groups exist by attending WDB meetings and/or reviewing the agendas and minutes posted on the WDB's website. A simple email to the head of the committee or working group can usually help you determine whether you can join and the logistics of the group. These committees and working groups might be addressing issues such as coordination between systems (e.g. probation and the workforce system), special populations, industry partnerships, or other key topics.

Apply to be on the WDB

You can find the process posted on your WDB's local website. Of note, this process often takes some time and it is competitive. It is also driven by specific timelines, as vacancies come due when an appointed member's term is over. Usually, CBO stakeholders will be more successful in this strategy after a period of sustained engagement using some of the other strategies described in this guide. In the long-term though, this can support sustained, in-depth engagement with the local WIOA planning process.

How to Make an Impactful Public Comment

Do:

- Prepare in advance
- Identify who you are and why you bring an expert or important perspective
- Stick to one main topic that is relevant to the WDB
- Consider using data in addition to experience or anecdotes
- Be respectful
- Stay within the time limit
- Bring written copies of your testimony or other materials as handouts
- Thank the WDB members for their time in listening

Don't:

- While raising an issue or asking for accountability is appropriate, refrain from unprofessional or accusatory behavior
- Ramble—3 to 5 minutes goes quickly!
- Present things that are hearsay or rumor

Where Can I Find Information About Community Demographics?

U.S. Census and American Community Service Data are good starting points, especially because you can look at comparative rates of unemployment, poverty, and educational attainment for specific populations at the zip code, census tract, city, and county level.

Cont'd: Where Can I Find Information About Community Demographics?

The American Fact Finder and Census Quick Facts page are both user friendly resources. Note that WIOA encourages states to use a variety of "accurate, timely, and reliable" information when implementing services in accordance with priority of service policies.

You can suggest additional demographic or community data resources to your local WDB.



Photo byJonathan McBride/IRC

Community Demographics

For a CBO that works with individuals with barriers to employment or populations that fall under the priority of service guidance, one of the most important things that you can do is provide information about that population to the workforce system. Sometimes, the reason a WDB has not focused services to a specific population is because they are not familiar with the presence of that population in the community. It sounds simple, but putting a number to the population you serve—and highlighting if there are certain neighborhoods or areas that are particularly impacted by that population—can be a critical first step in encouraging the WDB to include reference to this population in the local plan and ultimately, to serve that population more effectively.

Program Models that Work with Special Populations

In some communities, a WDB might be sensitized to the presence of special populations but might be struggling to understand how that population can be effectively served in workforce development programs. In particular, they might worry that if those special populations to try to access services in an AJCCs, they might not be successful which can impact the strict performance measures that all WIOA operators must adhere to. CBOs often are experts in delivering workforce development programs that work for these special populations and sharing that model as a part of the local WIOA planning process can help workforce stakeholders begin to think about the "how" of serving populations with barriers. If you are sharing a program model, it will be most compelling if you can clearly demonstrate—with data—the outcomes you have achieved, especially as they pertain to job placement, job retention, attainment of industry-aligned credentials, and meeting local employer needs.

Partnership(s) with Industry that are Meeting Business Need

The workforce system has a dual customer model which means that it is designed to meet the needs of both industry and jobseekers. In general, workforce system stakeholders are always interested in innovative, effective partnerships with industry so if through your programming you have developed an exceptional industry partnership, highlighting it can be a great strategy to engage the WDB. It is most effective if you can deliver this message jointly with your industry partner. This might mean showing up together to make a public comment, sharing a co-authored report, or both.

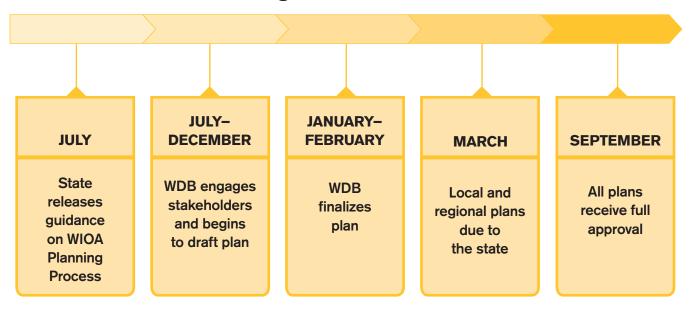
Barriers or Challenges

If the community you serve is struggling to access WIOA services, providing public comment describing these challenges can be helpful in bringing visibility to the issue. For example, if Limited English Proficient (LEP) adults are having difficulty accessing the training funds administered by the AJCC because they are being required to achieve high scores on assessment tests such as the TABE or CASAS. As a prescreening tool this can be shared during public comment. If the community you serve is challenged in accessing AJCC services because they are not located in community-based locations that individuals can easily access with public transit or because the hours the AJCC are open make it difficult for working, low-income families to access services, this type of feedback can also be provided.

WIOA Planning Timeline

WIOA legislation requires that states and localities complete a new WIOA plan every four years, and update the plan with modifications during the interim (at the two-year mark). The timeline for WIOA planning in California's 2018-19 cycle is shown below; specific dates will be provided on the California Workforce Development Board (WDB) website. Of note, each local region has their own internal planning timeline, especially as relates to when various community stakeholders are engaged and when the final draft is developed and approved by the local WDB, before submission to the state.

California WIOA Planning Timeline



What Obligations Do WDBs Have that Guide WIOA Planning and Service Delivery?

There are numerous policies at the federal and state level that guide the WIOA planning process as well as service delivery within the workforce system. It is beyond the scope of this guide to review them all; however, the policies below are highlighted as they are frequently particularly salient to CBOs seeking to engage with the WIOA planning process to ensure that community members with barriers to employment are well-served by the public workforce system.

State Plans are Required to Coordinate with Specific Partners

To see a full list of the federally required partners as well as the stakeholders that are to be engaged in the planning process, see TEGL 14-15 https://wdr.doleta.gov/directives/ attach/TEGL/tegl_14-15.pdf. In July 2018, California released additional guidance stipulating supplementary requirements for stakeholder engagement as a part of the local WIOA planning processes happening in California. This guidance can be found at *https://www.edd.ca.gov/* jobs and training/Active Directives.htm.

Non discrimination

WIOA has recently updated and strengthened Equal Employment Opportunity and nondiscrimination regulations, finalized in 2017. These regulations and associated guidance offer strong protections for individuals with disabilities, discrimination based on sexual orientation, and discrimination based on being a recipient of public assistance. It has also strengthened policy regarding the responsibility of the state and the Governor's office to ensure that these non-discrimination policies are being adhered to in local implementation. See https://www.federalregister.gov/ documents/2016/12/02/2016-27737/implementation-ofthe-nondiscrimination-and-equal-opportunity-provisionsof-the-workforce-innovation.

Priority of Services for Special Populations

Under WIOA, and as described in detail on p. 6 of this guide, WIOA identifies special populations that are designated as "priority of service populations" in accessing Title I services. This means that the local

workforce system should prioritize delivering job training and career services to these populations because they have high barriers to employment. See https://wdr.doleta. gov/directives/attach/TEGL/TEGL 19-16 acc.pdf and https://www.doleta.gov/wioa/Docs/wioa-regs-labor-finalrule.pdf for more information.

Language Access

Like all service provision that utilizes federal funds, AJCs and other workforce service providers must support language access for limited English proficient individuals, as per Title VI of the Civil Rights Act of 1965. Visit https://www.lep.gov/ for more information about language access requirements.

Veterans

In addition to being a priority of service special population, veterans and their families are specifically prioritized in being able to access WIOA Title I job training funds based on the veteran priority that exists for all DOL-funded job training programs. See https://www.doleta.gov/wioa/Docs/ wioa-regs-labor-final-rule.pdf, especially 20 CFR 680.650.

How to Sign Up for New WIOA Directives from the State of California

You can sign up to receive new directives (draft and final) from the State of California by visiting https://www.edd.ca.gov/About_EDD/Get_Email_Notices.htm



Photo by Hinterhaus Productions

Limited English Proficient (LEP) Individuals

LEP individuals are a federal priority of service special population described in TEGL 19-16 https://wdr.doleta. gov/directives/attach/TEGL/TEGL 19-16 acc.pdf as the DOL Employment Training Administration (DOLETA) has explicitly noted that English language learners meet the "basic skills deficient" priority of service category. Further, LEP, immigrant, and refugee populations can also be understood to have WIOA-recognized barriers to employment because of their "substantial cultural barriers," which is a qualifier in WIOA's list of barriers to employment. In addition, California has recently released additional guidance (http://www.edd.ca.gov/jobs and *training/pubs/wsd17-03.pdf*) that requires specific consideration of the needs of immigrants and refugees accessing the public workforce system and further, requires specific coordination and planning with refugee employment service providers.

Finally, California has recently released guidance pertaining to which WIOA services do (and do not) trigger the requirement that an individual provide documentation verifying that a person is authorized to work in the U.S. before accessing services, see California's most updated directives here *http://www.edd.ca.gov/jobs_and_training/ pubs/wsdd-179.pdf* for more information.

Temporary Assistance for Needy Families (TANF) Recipients

In addition to being a priority of service population (see TEGL 19-16 https://wdr.doleta.gov/directives/attach/TEGL/ TEGL_19-16_acc.pdf) the reauthorization of WIOA in 2014 also included the requirement that the TANF system and the WIOA system coordinate and TANF is a required partner of AJCs, see TEGL 16-16 https://wdr.doleta.gov/ directives/attach/TEGL/TEGL_16-16_Acc.pdf for more information. California's Department of Social Services (CDSS) has also released additional guidance that requires specific coordination between the TANF program and WIOA-funded workforce services, see http://www.cdss. ca.gov/lettersnotices/entres/getinfo/acl/2016/16-51.pdf for more information.



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