Workforce System Directive

Industry Driven Skills Training - GUILD

Effective Date of Policy: 03/04/2026 **Policy Number:** WSD 02-2026
Rescissions: NA **Approved By:** Trae Rahill, Chief Executive Officer
Approved by Governor's Council for Workforce and Economic Development: 04-24-2026

STAKEHOLDERS:

- Chief Local Elected Officials
- Workforce Development Board Chairs
- Workforce Development Board Staff
- Designated Fiscal Agent Staff
- Oklahoma Career Tech
- Oklahoma Rehabilitation Services
- Wagner Peyser
- OESC Regional Managers
- GUILD

REFERENCES

- WIOA 134(d)(4); WIOA 133(b); WIOA 181(d)(2); WIOA 194(13)
- 20 CFR 680.320, 680.530, and 680.780–840
- 20 CFR 683.200
- 20 CFR 683.410
- 2 CFR Part 200
- 2 CFR Part 200.332
- TEGL 02-25
- TEGL 10-16, Change 3
- WSD 01-2025 Incumbent Worker Training Services
- WSD 01-2026 WIOA Data Management & Integrity
- WSD 03-2025
- 2 CFR part 2900
- American Competitiveness and Workforce Improvement Act of 1998 (ACWIA)
- Further Consolidated Appropriations Act, 2024
- Terms and conditions of this award.

PURPOSE:
All activities funded under the Industry Driven Skills Training Fund Grant (OKTA) are authorized under the American Competitiveness and Workforce Improvement Act (ACWIA) and administered as an H-1B-funded program. Accordingly, all training activities, participant

eligibility determinations, cost reimbursement, and reporting requirements must comply with H-1B statutory requirements and TEGL 02-2025, even where WIOA provisions are referenced for operational consistency.

STEVENS AMENDMENT: The Industry Driven Skills Training Fund Grant (Project: Oklahoma's Talent Accelerator or OKTA) is 100% supported by the U.S. Department of Labor with an award totaling $5,999,255.00.

MESSAGE:

Period of Performance

Grant Performance: October 1, 2025 – June 30, 2029 (45 months)

A mandatory 60-day Project Planning Phase is required. No employer training, participant enrollment, or reimbursement activity may occur until the Statement of Work (SOW) is approved and incorporated into the grant agreement.

Governance And Roles

Fiscal Agent

The Oklahoma Employment Security Commission (OESC) serves as Fiscal Agent and retains authority for program design, fiscal accountability, DOL reporting, subrecipient monitoring, employer approval, and reimbursement authorization. OESC's oversight, monitoring, and enforcement authority is exercised in accordance with 2 CFR 200.332 and applicable Department of Labor guidance.

Subrecipient

Guild is the sole subrecipient and is responsible for employer outreach, onboarding, training coordination, participant tracking, reporting, and verification of eligibility and reimbursement milestones. OESC retains final compliance and enforcement authority. Guild may not obligate funds, approve employers, approve training, or issue reimbursements without documented written approval from OESC.

Grant Phases and Controlling Documents

OKTA activities must align with Project Implementation Timeline and include:

- Project Planning
- Grant Start-Up
- Program Implementation and Monitoring
- Employer Reimbursement
- Grant Closeout

Employer Outreach and Selection

SAM.gov

Guild must verify employer eligibility through [SAM.gov](SAM.gov) prior to obligating funds or executing any employer agreement. Employers listed as debarred, suspended, or excluded under 2 CFR Part 180 are not eligible to participate. Documentation of the SAM.gov search and results must be retained for monitoring and audit purposes.

Guild must obtain employer eligibility approval from OESC prior to enrolling any participants. OESC will review each employer to confirm the employer is in good standing with the State of Oklahoma. Employers may not be enrolled or receive funds until OESC has verified compliance and issued approval.

Funding Schedule
Payments are contingent upon OESC verification of reported outcomes and acceptance of required documentation.

Payment is **conditioned upon** the Vendor's successful completion of all [Defined Outcomes] as set forth in Exhibit A. Upon satisfaction of these conditions, the Grantor shall issue payment within [30] days following August 31 of each year of the Grant Term.

- August 31, 2026: $143,982.12
- August 31, 2027: $31,996.03
- August 31, 2028: $31,996.03
- August 31, 2029: $31,996.02

Statement of Work (SOW)
An approved SOW is required for each participating employer and is the controlling document for all OKTA-funded activities. The SOW must specify approved training, total cost, employer contribution, reimbursement milestones, caps, and reporting documents. No reimbursement is permitted outside of an approved SOW. In the event of any conflict between the approved SOW and employer-provided documentation, the approved SOW shall govern.

Employer Recruitment & Maintenance
Employer recruitment, onboarding, and ongoing relationship management are the sole responsibility of the subrecipient. The subrecipient is responsible for maintaining employer engagement, ensuring compliance with program requirements, and coordinating all employer related activities. The Fiscal Agent retains oversight and approval authority consistent with applicable state and federal requirements.

Important*:* Guild is solely responsible for the administration, processing, and resolution of all refunds issued by training providers. Refund processing and resolution are subject to OESC review and recovery authority in accordance with 2 CFR 200.332 and applicable state and federal requirements.

Employer Eligibility (OKTA-Specific)
In addition to WSD 01-2025 requirements, employers participating must:

- Operate in Oklahoma
- Operate in at least one approved industry:

    - Aerospace & Defense
    - Advanced Manufacturing
    - AI / Data Center Infrastructure
- Commit to training at least two (2) workers
- Pay at least 20% of total training costs upfront
- Participate in required reporting and retention verification

Employers must certify that participation in OKTA-funded training does not result in the displacement of currently employed workers and does not impair existing collective bargaining agreements, where applicable.

Participant Eligibility
Participants must meet WSD 01-2025 eligibility and:

- Be newly hired (within six months) or incumbent workers
- Be at least 17 years old
- Not being enrolled in secondary school
- Participate in training aligned to middle-or high-skill, H1-B related career pathways

Participants must be employed by an approved employer seeking reimbursement and must be selected for training that supports skill development, credential attainment, job retention, advancement, reskilling, or movement into hard-to-fill roles.

Eligibility must be determined and documented prior to the start of training. Required documentation may include proof of employment, hire date, wage information, training enrollment, and any additional records necessary to verify eligibility under program requirements.

Training Design and Career Pathways
Employer-Driven Training
Employers identify skill needs and target occupations. Training must address documented workforce gaps and align credentials and outcomes to industry standards.

Career Pathway Alignment (Attachment B: Career Pathways Examples)
Each training must document:

- Target occupation(s)
- Credential or measurable skill outcome
- How training supports advancement, retention, or movement into high-skilled roles
- Alignment to H-1B related workforce shortages.

Allowable Training

- Short-term or stackable credentials
- In-person, hybrid, or online instruction
- Registered Apprenticeship (RA) and On-the-Job Training (OJT), when appropriate

Training must be delivered through ETPL-approved providers unless the training modality is Registered Apprenticeship or On-the-Job Training, which are exempt from ETPL requirements but must meet all applicable federal and state standards.

Prohibited Costs
OKTA funds may not be used for wages, benefits, supportive services, or purchase or lease of capital equipment.

Allowable costs for this project, aside from the 4% management fee, include employer training cost reimbursements. No supportive services or participant stipends may be charged to this grant under any circumstance. Any wraparound supports that Guild may provide on its platform will be considered leveraged funds donated by Guild. Participants shall not be charged tuition, fees, or other costs for training supported by OKTA funds.

Documentation Requirements
The required documentation, certifications, and assurances for participation in this grant are detailed in Attachment C: Required Documentation and are mandatory for employer participation. All documentation must be obtained and maintained prior to enrollment and throughout the period of performance.

Cost Sharing and Reimbursements
Employer Contribution
Participating employers must contribute upfront funds and are reimbursed up to 80% of eligible training costs based on outcomes. With reimbursement structured as 50% upon training completion and an additional 30% after six months of retention; reimbursements are only issued after an employer meets program requirements.

Consistent with TEGL 02-25, Section IX.C and Attachment V, allowable training costs must be incurred by the participating employer. Reimbursement under this grant is made only to eligible employers. Therefore, participants may not independently incur training expenses for reimbursement under this program.

Reimbursement Structure
The subrecipient is required to use at least 90 percent of the grant award on reimbursements to eligible participating employers for costs associated with training employees. No more than 10 percent of the grant funds may be spent on administrative costs and program implementation expenses.

- Maximum reimbursement: 80% of allowable training costs
- Milestones:
    - Training completion
    - Six-month post-training retention

Total cap amounts:

- Per-Employee Cap: $12,500
- Per Employer Cap: $500,000

For cap and Cost Sharing and Reimbursement Examples refer to Attachment A: Cost Sharing and Reimbursement Examples.

Data Reporting and Performance

All activities must be documented and reported using OESC, approved data systems in accordance with TEGL 02-25 Performance Reporting Requirements (Attachment IV).

Performance reports will be delivered through the PIRL (Participant Individual Record Layout) Schema every quarter. These quarterly reports are anticipated to begin January –March 31, 2026, with a due date of May 15, 2026, to DOL.

OESC will require quarterly report information from Guild to be submitted no later than three weeks prior to the deadline for DOL (ex: April 20, 2026, in this case). Reports shall be submitted to a designated SharePoint.

Quarter	Quarterly ETA-9172 Due Date	Guild Due Date
January – March	May 15th	April 20th
April – June	August 15th	July 20th
July – September	November 15th	October 20th
October – December	February 15th	January 20th

Tracked outcomes include training completion, credential attainment, six-month retention, and applicable WIOA performance indicators.

Employers must agree to data sharing requirements, participant selection criteria, and milestone verification as a condition of reimbursement.

PIRL Schema Performance Reporting

Under the Industry-Driven Skills Training Fund Grant, the subrecipient is responsible for collecting and submitting participant level and employer level performance data and supporting documentation to OESC. This data enables OESC to meet all Department of Labor performance reporting requirements. The subrecipient does not submit reports to the Department of Labor.

PIRL indicators are reported in the quarter in which the qualifying event occurs. Training and credential indicators are reported in the quarter of completion or attainment. Employment indicators are reported in the applicable quarters following participant exit. Grant specific measures, such as six-month same employer retention, are tracked outside of the PIRL to the Monitoring Oversight team.

Data Validation and Source Documentation Requirements for the Training Fund Grant
Subrecipient will use the data validation framework described in TEGL 23-19 Change 3, "Guidance for Validating Required Performance Data Submitted by Grant Recipients of U.S. Department of Labor (DOL) Workforce Programs." As the Training Fund has reporting requirements and performance outcomes specific to an employer-reimbursement training model and a unique Participant Individual Record Layout (PIRL) schema that corresponds with that training model, Attachment II of TEGL 23-19, Change 3 (Source Documentation for Core/Non-Core Programs DOL-Only Data Element Validation) is not well-aligned to the needs of the Training Fund grant. Therefore, the Training Fund Program Office has assessed each data element in the Training Fund PIRL schema to determine valid and appropriate source documentation for each required data element. Training Fund programs must use the source documentation described in the *Training Fund Data Validation Source Document Requirements* resource, sent by DOL on 3/31/26 via email, and uploaded on the OKTalent Industry Driven Skills Training Fund Grant SharePoint website hosted by OESC. Further resources are available on the WorkforceGPS website page for the Industry-Driven Skills Training Fund Grant.

9130 Fiscal Quarterly Reporting
Subrecipients receiving 9130 funds are required to submit complete and accurate quarterly reports to OESC in accordance with established deadlines and reporting instructions. Quarterly reporting must reflect actual program activity occurring during the reporting period and must align with approved budgets, participant records and reimbursement documentation.

Quarter	Quarterly ETA-9130 Due Date	Guild Due Date
January – March	May 15th	May 1st
April – June	August 15th	August 1st
July – September	November 15th	November 1st
October – December	February 15th	February 1st

Quarterly Narrative Performance Report (ETA 9179)
The Quarterly Narrative Performance Report must be submitted concurrently with the PIRL data file. OESC is responsible for preparing and submitting the ETA-9179 in accordance with federal reporting requirements, no later than 45 days following the close of each reporting quarter.

Guild must:

- Provide timely and accurate information for sections related to its grant activities.
- Submit requested narrative content by the deadline established by OESC.
- Maintain documentation to support reported activities and outcomes.

Guild is responsible only for reporting on its program activities. OESC retains responsibility for final review and submission.

OESC will provide the reporting template and identify which sections Guild must complete prior to each reporting period.

Personally Identifiable Information

Guild will submit reports containing Social Security Numbers (SSNs) to OESC through SharePoint. The collection and submission of SSNs must be expressly authorized by OESC and required for federal reporting purposes. All SSN data must be handled, transmitted, and stored in accordance with WSD 01-2026 (Data Management & Integrity Policy) including all applicable confidentiality and safeguarding requirements.

Monitoring and Oversight

OESC will conduct monitoring activities in accordance with established monitoring procedures to ensure programmatic, fiscal, and regulatory compliance. Monitoring will include, but is not limited to:

- Monthly fiscal reviews to assess allowability of costs, reimbursement documentation, employer cost share, and financial controls
- Quarterly desk monitoring to review participant eligibility, training activities, performance outcomes, documentation practices, and adherence to program requirements
- Annual monitoring and special reviews, as warranted, to evaluate overall program implementation, internal controls, and corrective action status

To support these activities, OESC will provide subrecipients and partners with a secure, time-limited SharePoint link on a recurring basis, typically monthly, to upload requested documentation. Documentation requests may include fiscal records, participant files, employer documentation, performance reports, policies, and other materials necessary to verify compliance. These submissions are required to support monitoring activities and are not limited to reimbursement review.

OESC will review submitted documentation to assess compliance with federal, state, and program requirements, identify areas requiring technical assistance, and determine whether corrective action is necessary. Subrecipients must respond to documentation requests within established timelines and cooperate with any follow-up review activities.

Fiscal Tracking

OKTA fiscal grant tracking is used to monitor the allocation, obligation, and expenditure of OKTA funds to ensure costs are allowable, properly documented, and aligned with approved grant activities. Fiscal tracking supports transparency, accountability, and compliance with state and federal requirements throughout the grant lifecycle.

Grant Close-Out and Record Retention

Employers and subrecipients must submit all final fiscal and performance reports, retain records per 2 CFR 200 and 20 CFR 683.410, and cooperate with audits and close-out reviews. Post close out recovery actions may occur if non-compliance is identified.

EQUAL OPPORTUNITY AND NONDISCRIMINATION STATEMENT: All Recipients, and Sub-recipients must comply with WIOA's Equal Opportunity and Nondiscrimination provisions which prohibit discrimination on the basis of race, color, religion, sex, national origin (including limited English proficiency), age, disability, political affiliation or belief, or, for beneficiaries, applicants, and participants only, on the basis of citizenship status or participation in a WIOA Title-I financially assisted program or activity.

ACTION REQUIRED: This Workforce System Directive is to become a part of your permanent records and be made available to appropriate staff and sub-recipients. Guild is required to develop and implement OESC policies in alignment with the guidance provided in this directive. Guild should ensure they meet state and federal requirements and are made accessible to relevant stakeholders and partners.

ATTACHMENTS:
Attachment A: Cost Sharing and Reimbursement Examples
Attachment B: Career Pathways Examples
Attachment C: Required Documentation
Attachment D: Performance Reporting Requirements

INQUIRIES: For any questions or concerns related to this issuance, please begin by submitting a Technical Assistance Request. If additional clarification is needed after your request has been reviewed, you may email WorkforceServices.Inquiry@oesc.ok.gov.

Cost Sharing and Reimbursement Examples

Example 1 – Below Cap Training	
Eligible Training Cost	$5,000.00
• Total Reimbursement Possible (80%)	$4,000.00
• Completion payment (50% of training cost)	$2,500.00
• 6-month retention payment (30% of training cost)	$1,500.00
• Employer Out-of-pocket (20%)	$1,000.00
Example 2 – Below Training Cap	
Eligible Training Cost	$12,000.00
• Total Reimbursement (Possible 80%)	$9,600.00
• Completion payment (50% of training cost)	$6,000.00
• 6-month retention payment (30% of training cost)	$3,600.00
• Employer Out-of-pocket (20%)	$2,400.00
Example 3 – Above Training Cap	
Eligible Training Cost	$16,000.00
• Total Reimbursement (Possible 80%)	$12,500.00 (80% = $12,800 but cap is limited to $12,500)
• Completion payment (50% of training cost)	$8,000.00
• 6-month retention payment (30% of training cost)	$4,500 (30% = $4,800 but cap is limited to $12,500)
• Employer Out-of-pocket (20%)	$3,500.00
Example 4 – Retention Not Met	
Eligible Training Cost	$10,000.00
• Total Reimbursement (Possible 80%)	$8,000.00
• Completion payment (50% of training cost)	$5,000.00
• 6-month retention payment (30% of training cost)	$0.00
• Employer Out-of-Pocket (20%)	$5,000.00

Career Pathways Examples

The examples provided are for general guidance only and are intended to illustrate potential career pathway alignment. All training and credentials must be aligned with high-demand, industry- driven occupations, delivered through ETPL approved programs (as applicable), and fully compliant with OKTA requirements and H-1B grant requirements. Guild is responsible for independently verifying and documenting all training and credential selections prior to implementation or expenditure of funds.

Aerospace & Defense

The Aerospace & Defense industry encompasses advanced manufacturing, maintenance, and technical support functions critical to national security, commercial aviation, and emerging aerospace technologies.

- Entry / Foundational Programs
- Middle – Skill Technical Programs
- Advanced / Specialized Programs

Advanced Manufacturing

Advanced manufacturing integrates automation, precision machining, robotics, and industrial maintenance to support modern production environments.

- Entry / Foundational Programs
- Middle – Skill Technical Programs
- Advanced / Specialized Programs

AI / Data Center Infrastructure

The AI / Data Center Infrastructure industry supports the physical and digital systems that enable cloud computing, artificial intelligence, cybersecurity, and large-scale data operations.

- Entry / Foundational Programs
- Middle – Skill Technical Programs
- Advanced / Specialized Programs

Required Documentation

Documentation Required for 50% & 30% Reimbursement Requests		
When to submit	50%	30%
OKTALENT Employer Statement of Work	**X**	
Approved employer eligibility verification	**X**	
Training Completion Records	**X**	
Total training cost	**X**	
Employer upfront contribution	**X**	
Reimbursement milestone worksheet	**X**	**X**
Employer Attestation		**X**
Payroll/ HR records verifying six-month same employer retention		**X**

Performance Reporting Requirements (TEGL 02-25 - Attachment IV)
Grantees are required to submit two reports each quarter to document their program activities and participant performance. These two reports will be submitted using the Department's Workforce Integrated Performance System (WIPS):

- **Quarterly Performance Report (QPR)**
  - A quantitative summary of participant outcomes
  - Compiled from an uploaded data file on all participants

- **Quarterly Narrative Report (QNR)**
  - A qualitative summary of grant activities for that reporting quarter

Training Fund grantees will use the Demonstration Grant ("Demo") Participant Individual Record Layout (PIRL) schema to report participant outcomes to the Department. The Demo PIRL schema is a comprehensive list of data elements that grantees will be required to collect and report on participants. Successful applicants for this grant must be prepared to collect sufficient data from employers to report on a subset of data elements from the Demo PIRL schema that will be provided after award. The data collected from employers must be consolidated into one master participant data file for your grant before submission to the Department. Grantees will use their own internal management information system or database to track and submit the data from employers through WIPS.

Applicants are strongly encouraged to review the Demo PIRL schema, which may be viewed at https://www.dol.gov/agencies/eta/performance/wips.

The data submitted in the data file populates the QPR each quarter to show participant progress toward participant-level performance indicators and outcomes, specifically those listed in Attachment I. Section III. Expected Performance Outcomes. Grantees will use their QNR to report each quarter on the number of participating employers.

Successful applicants will receive additional guidance and training on performance reporting after award.