



West Central Wisconsin  
**Workforce Development Board**

A proud partner of the American<sup>Job</sup>Center<sup>®</sup> network

# Financial Manual

Approved: August 15, 2019

Amended/Approved: April 9, 2020; Reviewed March 17, 2021

Amended/Approved: June 17, 2022, WDB

Amended: March 6, 2024

Approved: TBA

## Contents

<b>PAYROLL POLICY</b> .....	2
<b>Employee Cell Phone Reimbursement Policy</b> .....	3
<b>Travel</b> (Revised WDB 6.17.22) .....	4
WIOA In-State and Out-of-State Travels .....	4
Prohibited Travel Costs.....	4
<b>Gifts and Awards to Board Members, Staff, Providers and WIOA Participants</b> .....	8
<b>WIOA Participant Guidelines-West Central Wisconsin Workforce Development Board Incentive Policy</b> .....	11
<b>PROPERTY MANAGEMENT POLICY</b> .....	15
<b>AUDIT AND AUDIT RESOLUTION POLICY</b> .....	17
<b>FINANCIAL MANAGEMENT POLICY</b> (Revised 6.17.22).....	19
Financial Management System Requirements .....	19
<b>ALLOWABLE COSTS PROCEDURES</b> .....	22
<b>DEPRECIATION PROCEDURE</b> .....	24
<b>COST ALLOCATION PLAN</b> .....	26
<b>FISCAL SPONSORSHIP POLICY</b> .....	28
<b>REVENUES AND PROGRAM INCOME POLICY</b> .....	30
<b>Debt Collection Policy</b> .....	31
<b>FINANCIAL REPORTING POLICY</b> .....	33
<b>ACCOUNTING SYSTEM POLICY</b> .....	34
<b>CASH MANAGEMENT POLICY</b> .....	35
<b>BUSINESS LINE OF CREDIT POLICY</b> .....	36
<b>RECORDS MAINTENANCE, RETENTION, AND DISPOSAL POLICY</b> .....	37
<b>GRANT/CONTRACT CLOSEOUT POLICY</b> .....	41
<b>GRANTEE MONITORING POLICY</b> .....	43

## **PAYROLL POLICY**

### **Purpose**

The West Central Wisconsin Workforce Development Board (WCWWDB) may employ personnel and pay employees necessary to accomplish its mission and purpose. WCWWDB, as an employer, is charged with the responsibility to pay employees in a timely and consistent process, accurately and properly account for and document employee payroll expenses, and to remit required taxes and benefit payments. This policy establishes the WCWWDB policy regarding employee payroll management, administration, and documentation. It is the intent of this policy to comply with all applicable laws.

### **Policy**

The WCWWDB, consistent with its employment policies, authorizes the employment of staff and payment of salary and fringe benefits. WCWWDB recognizes its responsibilities as an employer to develop, implement, and administer systems that will ensure the prompt and accurate payment of wages/salaries and benefits to employees; reliable and exact recordkeeping and documentation of personnel actions; and timely transmittal of payroll taxes and benefit payments. It is the intent of WCWWDB to comply with all applicable federal and state laws and regulations, as they may change from time to time.

The Board directs the Chief Executive Officer (CEO) to oversee development and maintenance of payroll management and accounting systems and procedures that will properly disburse and accurately depict payroll expenditures in a manner that is practical, uniform, and legal. The payroll accounting system shall provide for the appropriate separation of responsibilities consistent with acceptable account practices to protect against resources from fraud, theft, and/or abuse. The system of accounts shall be used for all organizational payroll transactions.

The CEO, while retaining overall accountability, shall designate appropriate staff and or Fiscal Agent that will have operational responsibility for payroll functions and systems. These responsibilities shall include the preparation and disbursement of payroll, benefit and tax payments, and reports; entry and accuracy of all payroll expenses into the accounting system; budgetary, as well as functional accounting of employee payments; assignment of expenses to the proper accounts; and completion and maintenance of required employee information and records. All payroll accounting systems and practices will be documented through written procedures.

Any employee who knowingly fails to comply with WCWWDB payroll policies and procedures or seeks to use these policies and procedures improperly or illegally for personal gain may be subject to disciplinary action up to and including termination in accordance with WCWWDB personnel policies.

WCWWDB shall require all of its grantees and delegate agencies to comply with this policy and to develop and maintain applicable procedures for the administration and accounting of payroll expenses. It is the responsibility of each grantee to become aware of all applicable regulations and to monitor payroll and related fiscal activities to ensure compliance. WCWWDB shall review grantee compliance with payroll accountability policies and procedures during the annual monitoring process.

References: Generally Accepted Accounting Principles (GAAP)  
Uniform Guidance – 2 CFR 200 (200.302 Financial Management; 200.303 Internal Controls; 200.336  
Access to Records), U.S. Department of Labor Regulations 29 CFR 95 (20) & (21)

## **Employee Cell Phone Reimbursement Policy**

(Approved Exec 2/7/2019)

### **A. Background**

The WCWWDB has typically provided cell phones to key staff whose job requires them to use a cell phone for WDB Business. This policy often means that employees carry two cell phones, a personal one and a WDB issued one. Many government entities are moving to a “bring your own device” or BYOD program, in which employees agree to use their own smartphones to conduct work-related calls, emails, and other tasks and are reimbursed for a portion of their monthly costs. Many entities have realized an overall cost savings when implementing these programs.

### **B. Objectives**

Objectives The intent of this program is to reduce overall cellphone/mobile device charges and to eliminate having employees carry multiple cellphones/mobile devices.

### **C. Recommendations**

1. Eligibility: Key Staff of the WDB or appointed Fiscal Agent Staff
2. Allowance Amount: The monthly cell phone allowance amount shall be \$35.00. No further reimbursement for cell phone costs is available to employees who receive an allowance.
3. Allowance Payment: The approved cell phone allowance will be paid as part of the employee’s paycheck but will not be subject to payroll taxes or be considered part of base pay for purposes of salary increases.
4. Employee Responsibilities: The employee must retain an active cell phone contract as long as a cell phone allowance is in place. The cell phone contract must include voice, text, and email/data. Employees receiving a cell phone allowance are expected to carry the cell phone on their person both on and off duty and respond when called for WDB Business.

### **D. Monthly Amount \$35**

## Travel

(Revised WDB 6.17.22)

DWD-DET has a fiduciary responsibility to ensure the prudent use of WIOA Title I funds. Therefore, DWD-DET requires that all travel and conference expenses charged to WIOA meet:

- the necessary and reasonable standards of costs;<sup>1</sup>
- travel costs and Factors Affecting Allowability of Costs;<sup>2</sup> and
- the allocability standard *Allocable costs*.<sup>3</sup>

### WIOA In-State and Out-of-State Travels

West Central Wisconsin Workforce Development board is not required to seek prior approval for in-state or out-of-state-travel charged in whole or in part to WIOA that meets the standards established in *Travel costs*<sup>4</sup> and *Factors affecting allowability of costs*.<sup>5</sup>

WCWWDB must ensure that any costs associated with traveling are necessary and reasonable for the successful performance under the Federal Award. Supporting documentation, i.e. Agendas, etc. must be retained to justify the cost being charged in whole or in part to the WIOA Federal Program. Travel costs should be documented and included on staff timesheets for any costs to be reimbursed or submitted to the fiscal department for payment.

Travel costs are approved by the C.E.O. and documented in the finance system.

### Prohibited Travel Costs

The following costs associated with traveling are prohibited:

1. Costs of entertainment, including amusement, diversion, and social activities and any costs directly associated with such costs (such as tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities) are unallowable<sup>6</sup>.
2. Foreign travel and first-class airline tickets<sup>7</sup>.
3. Alcoholic beverages are disallowed under any circumstances<sup>8</sup>.

DWD Monitoring DWD-DET may request Agendas as well as other related supporting documentation for conferences and associated travel cost charged in whole or in part to the WIOA Federal Funds during the annual monitoring.

WCWWDB shall require all WIOA service providers and grantees receiving funds from a grant or contract administered by WCWWDB to comply with this policy and applicable procedures. It is the responsibility of each service provider to become aware of all applicable regulations and to monitor personnel to ensure compliance. Program operators, grantees and sub-grantees shall obtain the approval of the WCWWDB CEO prior to hosting or participating in a conference or activity that is not part of routine and customary business. Service providers will also maintain records documenting involvement in non-routine activities and verifying that approval was granted. WCWWDB shall review grantee compliance with this policy during the annual monitoring process.

**Reference:**

- DWD/DET Administrator's Memo: [4.18 Travel Policy](#), effective 3/1/22  
<sup>1</sup> [2 CFR § 200.403](#), <sup>2</sup> [2 CFR § 200.475](#), <sup>3</sup> [2 CFR § 200.405](#), <sup>4</sup> [2 CFR § 200.475](#), <sup>5</sup> [2 CFR § 200.403](#), <sup>6</sup> [2 CFR § 200.438](#), <sup>7</sup> [WIOA section 181 \(e\)](#), <sup>8</sup> [2 CFR § 200.423](#)

## WIOA Event Hosting

(Revised WDB 6.17.22)

### Procedure

The WCWWDB board of directors, by its authority, has approved this policy entitled Special Approval Requirements for Conferences, Conference Space and Non-Routine Business Activities. Every WCWWDB staff member, service provider, grantee and staff of a service provider/grantee shall have a responsibility to support and comply with this policy and comply with the protocols established by WCWWDB administration.

In the context of its authority, the WCWWDB board of directors designates the Chief Executive Officer (CEO) as the official responsible for carrying out and administering this policy through the procedures and guidance outlined in this document.

### **1.0 General Provisions**

This section only applies to conferences hosted by WDBs in which WIOA funds are charged in whole or in part.

Local WDBs must obtain prior approval from DWD-DET by submitting a WIOA Conference Hosting Approval Request Form to the assigned Local Program Liaison (LPL) before holding, hosting, and/or sponsoring any conference charged in whole or in part to WIOA funds.

A conference is defined as a meeting, retreat, seminar, symposium, workshop or event whereby the primary purpose is the dissemination of technical information beyond the non-federal entity and is necessary and reasonable for successful performance under the federal award<sup>1</sup>.

The cost of meetings and conferences (examples could include lodging, facilities, food, beverages, materials, and supplies) where the primary purpose is to provide technical assistance and is necessary and reasonable for successful performance under the federal award is allowable.

Prior approval is not required for local WDB meetings and committee meetings. Furthermore, regular activities allowable under WIOA also do not require prior approval. These regular activities include, but are not limited to: WDB Board of Director and Committee meetings, Local Elected Official (LEO) Meetings, One-Stop/WIOA Orientations, Job Fairs, Industry/Sector Partnerships, and other activities under 680.140, etc.

The WIOA Conference Hosting Approval Request Form must be submitted to the LPL no later than 15 business days prior to the date of event. Requests submitted later than this may be denied. The assigned LPL and a DWD-DET Financial Manager will review the -Conference Hosting Request and issue a written decision within 7 business days of receipt of the form.

DWD-DET retains the right to obtain additional information from the WDB about any conference that is funded in whole or in part with grant funds.

## 2.0 Process for Requesting Approval of Conference or Meeting

### 2.1 WCWWDB Conferences and Meetings

- A. WCWWDB administration, using its travel expense reimbursement approval process, will determine if a meeting is normal and routine, and conducted in the course of regular and customary WCWWDB business. The Chief Executive Officer, in consultation with other WCWWDB staff, will decide if the meeting requires prior DWD approval.
- B. WCWWDB administration, for every meeting determined not to be normal and routine, will request from DWD approval to participate in or hold the meeting. Such approval shall be received prior to incurring expenses associated with the meeting.
- C. WCWWDB administration shall request approval from DWD from every conference requiring the use of WIOA funds outside of normal and routine (i.e. WWDA, CWI, DWD Scheduled Meetings). This approval shall be solicited from DWD prior to paying conference registration fees, making hotel reservations and/or finalizing travel arrangements.
- D. WCWWDB administration shall request approval from DWD for every event or activity that it intends to host and/or co-sponsor using WIOA funds. This approval shall be solicited from DWD prior to finalizing any sponsorship agreement(s).

### 2.2 Program Operator and Grantee Conferences and Meetings

- A. Program operator and grantee staff are free to participate in any meeting that is normal and routine and conducted in the course of regular and customary WCWWDB business as defined in a contract with WCWWDB. When a program operator or grantee is uncertain if a meeting is normal and routine, it should request clarification from the WCWWDB workforce operations manager.
- B. The program operator or grantee, for every meeting determined not to be normal and routine, or for any meeting that the program operator feels that WCWWDB erred in determining that the meeting is normal and routine, shall request written approval from the WCWWDB program operations manager. The workforce operations manager will:

- 1) Document in writing the determination that the meeting is normal and routine and conducted in the course of regular and customary WCWWDB business. The documentation shall be received prior to the program operators' staff participating in the meeting.
  - 2) Request DWD approval to have the program operators' staff participate in the meeting. Such approval shall be received prior to holding the meeting and having the program operator incurring expenses associated with the meeting.
- C. The program operator or grantee shall request approval, from the WCWWDB workforce operations manager, for staff member to participate in any conference/event that requires payment of a registration fee (whether the event is within or outside the WDA) and any activity conducted outside the boundaries of the WCWWDB 9-county region. The WCWWDB workforce operations manager shall request approval from DWD, as needed, in accordance with the guidelines contained in this document. DWD approval shall be solicited prior to paying conference registration fees, making hotel reservation and/or finalizing travel arrangements.
- D. The program operator or grantee shall request approval, from the WCWWDB workforce operations manager, for every event or activity that it intends to host and/or co-sponsor using WIOA funds. The WCWWDB workforce operations manager shall request approval from DWD, as needed. This approval shall be solicited from DWD prior to finalizing any sponsorship agreement(s).

### 2.3 DWD Authorization Requests and Determination

- A. All requests for DWD approval of a meeting and/or conference shall be submitted in writing by the WCWWDB workforce operations manager, to the DWD local program liaison {LPL} currently assigned to the WCWWDB Wisconsin WDA.
- B. All requests for DWD approval shall be submitted using the following format:
- 1) Title/Name of event and a description of the event;
  - 2) Identify the location of the event;
  - 3) Describe the event site costs, if any;
  - 4) Identify when the event will take place {date(s)};
  - 5) List (by name, position and organization) who will be attending; and
  - 6) Estimated costs. {i.e. travel, mileage lodging, registration fee, other related costs, etc.}
- C. The authorization request submitted to DWD shall be placed on file at the WCWWDB administrative office and in the program operators' files.
- D. The DWD approval or denial of the request shall be placed on file at the WCWWDB administrative office and in the program operators' files.

### 3.0 Monitoring

Compliance with the special approval requirements for conferences, conference space and non-routine business activities outlined in this document will be monitored, at least annually during the WCWWDB monitoring process. Failure to comply with the provisions of this procedures may result in the cost of any non-compliant conference, event or activity being determined as



disallowing requiring the program operator or grantee to reimburse WCWWDB for the full cost of the event(s).

#### 4.0 Right to Change or Modify Practices

The document provides information on processes, activities and methods used to administer and manage WCWWDB policy. The information contained affords general provisions and it does not necessarily reflect detailed or exact step-by-step practices. Therefore, it does not constitute a contract. WCWWDB reserves the right, without prior notice, to change, delete, supplement, or otherwise amend, in whole or in part, from time to time at WCWWDB's sole discretion, the information, requirements, and procedures contained in this document, and to provide notice of such change by any reasonable means.

- References: Refer to DWD WIOA Manual 4.19 EVENT HOSTING:
- <sup>1</sup> [2 CFR § 200.432](#)

DWD/DET Administrator's Memo 13-04 dated 07/19/2013 – Also Refer to WCWWDB Personnel Policy for Travel Expense, Other Travel Related

---

## **Gifts and Awards to Board Members, Staff, Providers and WIOA Participants**

### **Purpose**

The West Central Wisconsin Workforce Development Board (WCWWDB) is responsible for the prudent use of federal and state funds and has an obligation to ensure that these funds are used appropriately and wisely. It is, therefore, very important that the types of awards provided to employees, providers and program participants be handled in a manner that is consistent with federal and state regulations and avoids any appearance of inappropriate use of public funds. This document establishes the policy related to gifts and awards presented on behalf of WCWWDB to staff, employees, providers and WIOA program participants.

### **Policy and Procedure**

The West Central Wisconsin Workforce Development Board (WCWWDB) supports the recognition of outstanding board member or employee contributions through the use of gifts and awards. It shall be the policy of WCWWDB that work-related events and achievements may be acknowledged by the presentation of a non-cash award to a board member or employee. In addition, gifts recognizing a person when leaving the organization or retiring, or as an expression of sympathy may be presented to a board member or employee. Such awards and gifts shall conform to Internal Revenue Service (IRS) regulations regarding the employee's tax liability.

WCWWDB may recognize an employee's noteworthy work-related accomplishments and retirement with a non-cash award of tangible personal property. Example awards or gifts include, but are not limited to:

- Plaques
- Pens or pencils
- Portfolios with the agency name or logo
- Pins
- Flowers
- Desktop items with the agency name or logo (including mugs)

The cost of an employee recognition award is limited to the per-person amount of less than \$100.00. Employee recognition awards are meant to be occasional and, therefore, must be presented to an employee on an infrequent basis. An employee should not receive more than one such award in a calendar year. Awards presented to an employee on a regular or routine basis do not meet the IRS test for exemption and are not allowable.

Cash awards or awards of cash equivalents such as gift cards are usually prohibited and will only be awarded with prior written approval of the Department of Workforce Development (DWD).

The following items are also NOT allowable and will not be presented by WCWWDB as awards and gifts:

- Tickets to concerts, athletic events, etc.
- Sports equipment
- Art
- Collectibles
- Items of a personal nature
- Entertainment
- Meals (luncheons, dinner, picnics, etc.)
- Food

Gift certificates and cards are normally considered to be a cash award and usually will not be used to recognize employee contributions. However, nonnegotiable gift certificates and gift cards (i.e., stored-value bank, department store, and other retail cards) may qualify as a non-cash award when it is used only to receive tangible personal property, and is not redeemable for cash or the cash difference between the purchase price and the value of the gift certificate or card. Under these guidelines, a gift certificate or card will qualify as a non-cash award if it is inscribed with the recipient's name, not transferable, and cannot be redeemed for cash or used to reduce the balance due on the recipient's account with the merchant. WCWWDB shall limit the purchase of gift certificates and cards to the number expected to be awarded during a fiscal year. Gift certificates and cards with a value greater than \$100.00 shall not be purchased.

Gifts of tangible personal property, such as flowers, may be presented as an expression of sympathy in the event of the death or major illness of a board member, employee or a member of the person's family. The cost of such gifts is limited to \$100.00 or less. As an alternative, a cash contribution may be made to a charitable organization in lieu of a gift of tangible personal property. Such contributions must be accompanied by a transmittal letter on official WCWWDB letterhead, which states that the donation was made on behalf of WCWWDB in the name of the deceased person. Contributions may not be made

to any political campaign, political party, committee, or group engaged in any attempt to influence the general public with respect to legislative matters, elections or referendums.

When a board member or employee leaves the organization or retires, WCWWDB may recognize the person with a gathering and presentation of a gift. The gift shall comply with the non-cash award cited earlier. Gifts and food for these gatherings shall not be paid from federal or state program funds and will require donations or use of personal or private funds. Plaques or other non-cash gifts recognizing years of service may be paid from federal and state funds.

WCWWDB shall not authorize or approve any type of gift, prize or award to service providers or vendors conducting business with WCWWDB.

---

WCWWDB may provide a non-cash gift or award to WIOA participants as an incentive recognizing successful completion of program requirements. Any such award will comply with the guidelines and award amounts applicable to the amounts approved for WCWWDB employees and under the same provisions. Additionally, WCWWDB may pay a stipend or provide an incentive to WIOA participants as a way to motivate clients and recognize successful participation in and completion of program requirements. Such awards will be administered in accordance with the West Central Wisconsin Workforce Development Board Youth and/or Other Incentive Policy(s) and/or Procedures.

The IRS states that both cash and non-cash awards are taxable and subject to withholding. Cash awards (including gift certificates) of any amount are always taxable at the full amount and subject to withholding. The fair market value of any non-cash award should be included as income on the employee's W-2 and withholding as required.

Some non-cash awards, however, are exempted and considered nontaxable. The IRS defines de minimis awards as those that are so small in value that it is unreasonable or administratively impractical to keep track of them. The frequency of the award has an impact on whether the award is de minimis. The more frequently an award is given the less likely it qualifies as de minimis. WCWWDB considers non-cash gifts or awards, given once a year, with a value of \$75.00 or less to meet the definition of de minimis.

The Chief Executive Officer (CEO) shall ensure that procedures and systems are established and maintained to document and record all gifts, prizes and awards to employees and WIOA participants. The Fiscal Agent, under the direction of and in consultation with the CEO, is operationally responsible for ensuring that the presentation of gifts, prizes and awards complies with IRS regulations, federal and state rules and this policy.

WCWWDB shall require all grantees receiving funds from a grant or contract administered by WCWWDB to comply with this policy and applicable procedures. It is the responsibility of each grantee to become aware of all applicable regulations and to monitor personnel and client activities to ensure compliance. WCWWDB shall review grantee compliance with this policy during the annual monitoring process.

Reference: Workforce Investment Act of 1998, Public Law 105-220; August 7, 1998; 112 Stat. 936, Section 129(a)(S); OMB Circular 122; Wisconsin Department of Workforce Development (DWD) Policy 225; and WIOA Participant Guidelines-West Central Wisconsin Workforce Development Board Incentive Policy

## WIOA Participant Guidelines-West Central Wisconsin Workforce Development Board Incentive Policy

(02/17/12, revised 4/10/17, 1/19/18 & Exec 4/8/19; WDB 4/18/2019)

Update 3/6/2024 Exec Board to be approved 3/13/2024

A proud partner of the  americanjobcenter network

The Workforce Innovation and Opportunity Act (WIOA) 20 CFR 681.640 allows for the use of funds to provide incentives for recognition and achievement directly tied to training activities and work experiences to eligible youth. Incentive awards are not an entitlement. All incentive awards will be subject to the availability of WIOA Youth funds.

An “incentive” is a monetary reward that is designed to motivate WIOA Youth participants to successfully complete expected outcomes. All incentives must be tied to specific training, education and work experience goals. Incentives must be outlined in writing before the commencement of the program and must be clearly identified on the ISS and entered into ASSET prior to pursuing the award. 20CFR 681.640(b) and WDW-DET WIOA Policy Manual 10.6.4

The maximum award per incentive will not exceed ~~\$100.~~? Requests to the exceptions to the amounts authorized, must be made in writing via email to WDB CEO [jmenz@wdbwew.org](mailto:jmenz@wdbwew.org) [westcentralworks1@wdbwew.org](mailto:westcentralworks1@wdbwew.org) for consideration and appropriate approval. This amount may be exceeded only with approval from the Director of the West Central Wisconsin Workforce Development Board (or his/her designee). Furthermore, the total amount of incentive rewards during the period of participation or must cumulatively not exceed \$3000.

Qualifying achievements for incentive include (but are not limited to):

Type of Achievement	ASSET Service	Documentation	Amount Payable
Completion of GED test (incentive can be offered for each test completed)	Alt Secondary School or Dropout Recovery Services	Copy of official document showing passed test	The successful completion of each test = \$50. For a total of \$250 for all 5 tests.
Attainment of High School Diploma or HSED/GED	Alt Secondary School or Dropout Recovery Services or Adult Basic Ed	Copy of GED/HSED or transcript showing graduation	Successful attainment \$100
Achieve a “Likely to Pass” Score on a GED Practice Test	Alternative Secondary School or Dropout Recovery Services  Non WIOA Funded Secondary Education  Adult Basic Education	Copy of practice test results	Submission of copy of completed practice test with “Likely to Pass” score = \$25

	Tutoring, Study Skills Training, Dropout Prevention		
Return to Secondary School	Non WIOA Funded Secondary Education	Copy of official document from the secondary school showing the participant is enrolled in and attending school	\$100
Secondary School Attendance	Non WIOA Funded Secondary Education	Copy of report card or other official document from the secondary school showing participant's school attendance for the semester	\$100 each semester
Post-Secondary Certificate or Degree	Occupational Skills Training or Non WIOA Funded Post-Secondary Education or Apprenticeship	Copy of Diploma/Certificate or Transcript showing what was awarded	Successful attainment <del>\$100</del> <u>\$250</u>
Application to Post-Secondary School	Activities Helping Youth Transition to Post-Secondary Education and Training	Copy of a letter confirming application or confirming acceptance/denial of admission	Submission of an application = <del>\$25</del> <u>75</u>
Completion of FAFSA (Free Application for Federal Student Aid) or other financial aid application	Activities Helping Youth Transition to Post-Secondary Education and Training	Copy of notification of receipt or submission	\$50
<u>Attend College Tours</u>	<u>Activities Helping Youth Transition to Post-Secondary Education and Training</u>	<u>Tour Schedule or signed statement of attendance</u>	<u>\$50/tour</u> <u>Maximum 3 tours</u>
Enrollment in Post-Secondary School	Activities Helping Youth Transition to Post-Secondary Education and Training	Copy of course schedule	<del>\$25</del> <u>75</u> for initial enrollment.
Post-Secondary Semester Completion	Occupational Skills Training or Non WIOA Funded Post-Secondary Education	Copy of Transcript	\$50
OSY within compulsory attendance age and who has not attended school for at least the most recent complete school year's calendar quarter who returns to school	Non WIOA Funded Secondary Education	Copy of letter or e-mail from school personnel stating re-enrollment	<del>\$100</del> <u>250</u>

Completing a Resume	Work Experience: Internship	Copy of completed résumé or ASSET WIOA Title III proof of completion	\$50
Completing a Job Application	Work Experience: Internship	Copy of notification from employer of application receipt or ASSET WIOA Title III proof of completion	\$50
Completing an Informational Interview	Career Awareness, Exploration, and Counseling	Copy of documentation from employer or company confirming interview completion	\$50
Completing an aptitude and/or career interest assessment	Career Awareness, Exploration, and Counseling	Copy of completed assessment	\$50
Developing a Resource Plan for Addressing Barriers	Any training, education, or work experience	Copy of plan	\$50
Leadership in a Club or Committee	Any training or education	Letter from club faculty advisor; official club meeting minutes; club officer roster	\$100
Community Service/Volunteer hours. This must be with or through a Community organization/agency	Unpaid Work Experience	Service Provider Unpaid Work Experience Time Sheet verifying the hours. Copy of letter on company letter head that confirms the participant's completion of a community service/volunteer activity.	\$50
Basic Skills Improvement Successful completion of TABE post-test – Increasing at least one Educational Functioning Level (EFL)	Any Training Service	Copies of TABE Pre and Post Tests	<del>\$50</del> 250
Study Skills Improvement	Tutoring, Study Skills Training, Dropout Prevention. Or any other Training.	Must be tied to training and show a measurable achievement, example transcript	\$50
Obtaining Unsubsidized Employment	Work Experience	Copy of Letter of offer from employer or pay stub. Other source such as UI records, etc.	\$100
Retention of employment for 90 consecutive days	Work Experience	Pay stub, Other source such as UI records, etc.	\$100

<u>Successful completion of Work Experience</u>	<u>Work Experience Internship</u>	<u>Minimum 100 hrs. worked, complete training component(s), and receive yes's on all work maturity skills on last two timesheets.</u>	<u>\$250</u>
Job Shadows (Can't be part of paid work experience and must do a minimum of 2 to receive an incentive)	Unpaid Work Experience	Service Provider Unpaid Work Experience Time Sheet verifying the hours. Copy of letter on company letterhead regarding the participant's completion of a job shadow activity.	<u>\$50/completion</u> <u>Maximum 4 completions</u>
Entrepreneurial Planning/Training Incentive. Meet with someone from the EDC, UW-Extension, employers, or other mentors	Entrepreneurial Skills Training	Submit a business plan or similar achievement produced during entrepreneurial training.	\$100
Basic Certifications – Example: CPR/First Aid, OSHA 10, Job Safety Training. (Incentive may be offered for each one completed)	Any Training or Work Experience	Copy of Certifications with case notes/EPSS explaining what requirement the certification fulfills.	<u>\$50-100</u> each certificate
Achievement of <u>National Career Readiness Certificate (NCRC)</u> at bronze level or higher	Any work experience	Copy of NCRC certificate or ASSET WIOA Title III proof of completion	\$100
Completion of work readiness or occupational skills goals set in Skill Attainment in ASSET Example: Real Careers Modules - Embracing Personal Strengths or Keys to Successful Negotiation or Visualize Success. (Must complete all topics within a module to receive an incentive) -Dynamic Works HR Certificates must complete all three	Any Work Experience	Worksheets, Certificates	\$50 each module.

Sector Academy completion - refer to the Learn2Earn Schedules	Work Experience or Any Training	Copy of certification of completion	\$100
Apprenticeship Achievement milestones, which may include but is not limited to completing one semester or a year or an apprenticeship	Work Experience: Pre-Apprenticeship Programs	Verification regarding the milestone from the school, CESA or other official source	<del>\$50</del> -250 per semester

## PROPERTY MANAGEMENT POLICY

### Purpose

The West Central Wisconsin Workforce Development Board (WCWWDB) operates primarily using public funds and shall manage its resources in a manner that is prudent and accountable. This includes property purchased with public funds. This policy establishes that WCWWDB shall utilize a standardized, formal inventory control process to account for and manage equipment and property. WCWWDB shall also comply with all applicable federal and state laws and regulations governing the management of equipment and property.

### Policy and Procedure

The WCWWDB, as a recipient of public funds, is accountable for all funds under its control. This includes effective control over other resources, such as equipment, property, and other assets that are acquired with public funds, are safeguarded against loss from unauthorized use or disposition and are used solely for authorized purposes.

The Board directs that the Chief Executive Officer (CEO) ensure that all equipment and property is properly accounted for and a record or inventory maintained in accordance with applicable federal and state laws/statutes, regulations, and Generally Accepted Accounting Principles (GAAP), as it may change from time to time. The Board further directs the CEO to develop and maintain written procedures to tag, control, and dispose of equipment and property that are designed to maintain effective internal control over the asset(s).

WCWWDB will use equipment only for the project or program for which it was acquired as long as needed. When equipment is purchased, it will adhere to the following management requirements:

- Property records must be maintained that include a description of the property, a serial number or other identification number, the source of funding for the property, the acquisition date, and cost of the property, the location, and any ultimate disposition data including the date of disposal and sale price of the property
- A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years



- A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property and any loss, damage, or theft must be investigated
- Adequate maintenance procedures must be developed to keep the property in good condition
- WCWWDB will provide the equivalent insurance coverage for real property and equipment acquired or improved with Federal funds.

Title of supplies purchased (including computing devices) will vest in WCWWDB upon acquisition but will be careful to avoid acquisition of unnecessary or duplicative items. WCWWDB-owned. Equipment or property may be sold and/or disposed of with the approval of the CEO. A written record of all transactions shall be maintained and filed in the Finance Department.

The purchase and/or sale of buildings or real estate require the approval of the Department of Workforce Development (DWD) or other funding agency. Written approval must be received from the agency before the transaction becomes final. A written record of all real estate sales transactions shall be maintained and filed in the Fiscal Agent and all rules regarding real property from Uniform Guidance will be adhered to. The same holds true for intangible property.

References: Uniform Guidance - [2 CFR 200 \(200.62 Internal Control Over Compliance Requirements for Federal Awards, 200.302 Financial Management, 200.303 Internal Controls, 200.310 Insurance Coverage, 200.311 Real Property, 200.313 Equipment, 200.314 Supplies, 200.315 Intangible Property, 200.318 General Procurement Standards\)](#)

## **AUDIT AND AUDIT RESOLUTION POLICY**

### **Purpose**

The West Central Wisconsin Workforce Development Board (WCWWDB) operates primarily using public funds and shall manage its resources in a manner that is prudent and accountable. As a recipient of federal funds, federal and state guidelines require WCWWDB to have an independent audit of organizational financial records, accounts, and procedures to ensure that funds are safeguarded and used properly. This policy establishes that WCWWDB have an annual audit performed in accordance with established standards. This policy also requires that each grantee receiving funds through a grant or contract administered by WCWWDB shall also be required to have an annual audit completed.

### **Policy**

The WCWWDB has fiduciary responsibility to manage and use its financial resources in a manner that is prudent and consistent to its mission. Adequate accounting systems and procedures are essential to correctly and reliably record financial activity associated with the functions of an organization. Federal and state guidelines require that WCWWDB conduct an annual review to verify the adequacy of accounting and record keeping systems.

WCWWDB shall have an annual audit, coinciding with its' normal fiscal year, conducted of its financial records and accounting systems. The audit shall be conducted by an independent certified public accounting firm in conformance with the prescribed standards and legal requirements including the U.S. General Accounting Office's Government Auditing Standards; Uniform Guidance; State Single Audit Guidelines issued by the Wisconsin Department of Administration; and cognizant federal agencies including but not limited to the Department of Labor and Department of Corrections.

The Board designates the Executive Committee as being responsible for overseeing the annual audit. The primary role of the Executive Committee will be to plan for, evaluate, and meet with the independent auditors as necessary. This connection with the audit firm through the Executive Committee provides the Board an opportunity to inquire objectively into WCWWDB's accounting, auditing, and reporting practices and places the Board in a better position to evaluate the effectiveness of an audit effort.

The Board designates the Chief Executive Officer (CEO) as having responsibility for administering WCWWDB's audit and audit resolution process. With assistance from the WCWWDB Fiscal Agent, the CEO shall provide open access to all documents and records required by the audit firm to successfully complete the audit. The completed audit shall be presented to the Board for examination and approval.

The CEO shall file copies of the audit with cognizant agencies within requisite timeframes. The CEO will also direct organizational efforts to correct and resolve all audit findings and/or disallowed costs, if any are identified by the audit, to the satisfaction of the cognizant authority.

Audit services shall be solicited through a competitive procurement process as required by law and regulations. The Board, based on a recommendation from the CEO, shall select the audit firm. The scope of the audit will be defined annually through an engagement letter between WCWWDB and the audit firm or DWD State approved vendors.

WCWWDB shall require each entity receiving funds through a grant or contract administered by WCWWDB to have a single, annual, organization-wide financial and compliance audit performed by a qualified independent auditor. The audit shall be completed in accordance with the standards and legal stipulations required of WCWWDB. WCWWDB shall work with the grantee organization to resolve all findings and/or disallowed costs identified by the audit. Resolution efforts may include development of a written corrective action plan to resolve discrepancies and/or collection of debt caused by disallowed costs. WCWWDB shall review the organization's compliance with audit resolution efforts during the annual monitoring process or through written reports or site visits specifically to address audit resolution.

**References:** [Uniform Guidance 2 CFR 200 \(200.501 Audit Requirements, 200.504 Frequency of Audits, 200.58 Auditee Responsibilities, 200.59 Auditor Selection, 200.511 Findings Follow-up](#)

## FINANCIAL MANAGEMENT POLICY

(Revised 6.17.22)

### Purpose

All funds received by West Central Wisconsin Workforce Development Board (WCWWDB), regardless of the source or the manner in which they are acquired, shall be used and disbursed in a manner that is reasonable, necessary, and consistent with the purposes intended by the funding agency. WCWWDB has a fiduciary responsibility to properly account for and control the use of all funds it receives. This policy outlines financial management and accountability standards for funds administered by WCWWDB.

### Policy

The WCWWDB shall manage and use its financial resources in a manner that is reasonable, necessary, and consistent to its mission. It is the responsibility of WCWWDB to protect and expend all funds properly and safeguard against fraud, abuse, and/or theft.

The WCWWDB Board of Directors has the authority to establish the financial policies for the organization. In setting policies, the Board shall be cognizant that its responsibility is to comply with federal and state laws, regulations, rules, and administrative guidelines, as they may change from time to time.

Accordingly, WCWWDB financial management policies and accountability systems shall ensure that:

Financial systems must allow for effective fiscal and internal controls and accountability for funds, property, and other assets to ensure they are used solely for the authorized purposes. All subrecipients must maintain all data elements used in required federal reports in accordance with established program definitions contained in the Act, regulations, and state policies.<sup>1</sup>

### Financial Management System Requirements

#### 1. Financial Management System

Financial Management System must meet and follow the current Generally Accepted Accounting Principles (GAAP) and demonstrate compliance with legal and contractual requirements.

Financial Management System shall provide accurate, current, and complete disclosures of all expenditures including but not limited to those from grants, contracts, or agreements. The costs must be traceable to a level of detail that establishes compliance with WIOA applicable laws and regulations.<sup>2</sup>

Financial Management System shall follow consistent rules for aggregation of detailed data to summary level:

- Accounting Systems will compare budgeted amounts to actual expenditures including proper charging and classification.<sup>3</sup>
- Information pertaining to subgrant and contract awards, obligations, unobligated balances, assets, liabilities, expenditures, income, program income, matching and stand-in costs.<sup>4</sup>
- Allow for the tracking of funds to a level of expenditure adequate to establish that funds have not been used in violation of the WIOA.<sup>5</sup>

2. Records  
Records should identify adequately the source and application of funds for federally funded activities. These records must contain information pertaining to Federal awards, authorizations, financial obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation.<sup>6</sup>
3. Internal Controls  
Effective control over, and accountability for, all funds, property, and other assets. The non-Federal entity must adequately safeguard all assets and assure that they are used solely for authorized purposes.<sup>7</sup>
4. Cash Management  
Procedures for minimizing the time elapsing between the receipt of funds from DWD and disbursement of those funds must be followed very strictly. Cash drawdowns must be made as close as possible to the time of making disbursements, and Subrecipients must monitor cash drawdowns by their subrecipients to minimize cash on hand and ensure they conform to the same standards of timing and amount as that of Subrecipients.<sup>8</sup> Also see policy 4.4 Cash Management and Invoicing Standards.
5. Allowable Cost  
Written procedures for determining the allowability of costs in accordance with UG Cost Principals and the terms and conditions of the Federal award. Costs must be necessary and reasonable for proper and efficient administration of grant funds. Applicable OMB cost principles, agency program regulations, and the terms and conditions of grant and subgrant agreements must be adhered to in determining the reasonableness, allowability, and allocability of costs.<sup>9</sup>
6. Financial Reporting  
All costs reported against grant funds must be traceable to the accounting records and be allowable costs according to GAAP and the financial reporting requirements of the grant or subgrant.
7. Reports  
Accurate, current and complete disclosure of the financial results of each grant in accordance with the reporting requirements set forth in Policy 4.3 Reporting Requirements. DET requires reporting on an accrual basis. The grantee is not required to establish an accrual accounting system but shall develop such accrual data for its reports on the basis of an analysis of available documentation

WCWWDB requires that every organization and entity receiving funds through a contract with WCWWDB shall establish and maintain financial and accounting systems that comply with the above standards. WCWWDB shall, during its monitoring processes, ensure that the grantee's financial management systems comply with this policy. Failure by the grantee to correct system deficiencies may result in having costs withheld or disallowed.

- References: <sup>1</sup> [2 CFR § 200.302 \(a\)](#)
- <sup>2</sup> [2 CFR § 200.302 \(a\)](#)
- <sup>3</sup> [2 CFR § 200.302 \(b\)\(5\)](#)
- <sup>4</sup> [2 CFR § 200.302 \(b\)\(3\)](#)
- <sup>5</sup> [2 CFR § 200.302 \(a\)](#)
- <sup>6</sup> [2 CFR § 200.302 \(b\)\(3\)](#)
- <sup>7</sup> [2 CFR § 200.302 \(b\)\(4\)](#)
- <sup>8</sup> [2 CFR § 200.302\(b\)\(6\)](#) & [200.305\(b\)](#)

- <sup>9</sup> [2 CFR § 200.302 \(b\)\(7\)](#) & [2 CFR § 200.403\(a\)](#)

<sup>10</sup> [2 CFR § 200.302 \(b\)\(2\)](#);

4.2 Standards for Financial Management System:

<https://dwd.wisconsin.gov/wioa/policy/04/04.2.htm>

Generally Accepted Accounting Principles (GAAP)

Uniform Guidance - 2 CFR 200 (200.302 Financial Management; 200.303 Internal Controls; 200.335

Methods for Collection, Transmission and Storage of Information; 200.336 Access to Records)

U.S. Department of Labor Regulations 29 CFR 95 (20) & (21)

DWD - Workforce Investment Act Policy Manual (August 2012), Chapter 8 B., Standards for Financial Management Systems

## ALLOWABLE COSTS PROCEDURES

### Purpose

All funds received by West Central Wisconsin Workforce Development Board (WCWWDB), regardless of the source or the manner in which they are acquired, shall be used and disbursed in a manner that is necessary, reasonable, and consistent with the purposes intended by the funding agency. The West Central Wisconsin Workforce Development Board (WCWWDB) has approved a policy governing financial management activity for WCWWDB. This procedure provides direction for the allowability of costs charged to funding sources.

### Procedure

It is the responsibility of WCWWDB to protect the interests of the public while complying with current federal and state laws/statutes, regulations, administrative rules, and agency procedures. In recognition of this responsibility, WCWWDB directs the following:

#### **1.0 General Requirements**

- 1.1 In order for costs to be charged to grants, they must be necessary, reasonable, allowable, and allocable.
- 1.2 Unallowable costs, such as alcohol, entertainment, fines and penalties, or the percent of a membership that is considered attributable to lobbying, are not charged to grants and will be either A) not paid for at all or B) charged against our corporate expense account.
- 1.3 Non-Sufficient Fund Charges, Overdraft fees and other penalties cannot be paid using Federal Funds and must be covered using Corporate funds.
- 1.4 Ledger reviews, cash reconciliations, and invoice approval processes help to identify any improper payments.
- 1.5 Internal controls are in place to provide check and balances to ensure payments are made ONLY after products are received.
- 1.6 To be in compliance with Uniform Guidance, WCWWDB looks at the following criteria per expense submitted for reimbursement to determine if it is allowable to be charged to a grant or grants. Costs must:
  - A. Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.
  - B. Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items.
  - C. Be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of WCWWDB.
  - D. Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
  - E. Be determined in accordance with generally accepted accounting principles (GAAP).
  - F. Not be included as a cost or: used to meet cost sharing or matching requirements of any other federally-financed program in either the current or a prior period.
  - G. Be adequately documented.

#### **2.0 Definitions**

- 2.1 A cost is necessary if it is required by law, grant criteria, and/or it contributes positively to the overall operation of the non-Federal entity or for proper and efficient accomplishment of project or program objectives.
- 2.2 A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost.
- 2.3 A cost is allowable if it meets the criteria established in section 1.3.
- 2.4 A cost is allocable if the goods or services involved are chargeable or assignable to that Federal award or cost objective in accordance with relative benefits received.

### **3.0 Documentation**

- A. WCWWDB shall maintain documentation and records sufficient to detail the payments that are in compliance with the federal, state, and grant requirements.
- B. WCWWDB uses a centralized system for the management and maintenance of payables documentation/records. The CFO of Fiscal Agent shall ensure that necessary documents are maintained.
- C. The Fiscal Agent shall maintain a record for each payment (whether it be a voucher or credit card transaction). The record should include, at least, the following documents:
  - 1) The original receipt, invoice, and/or payment voucher. A copy of a payment voucher may be used if the original cannot be located and if a reason for why the original wasn't available is noted.
  - 2) Any supporting documentation showing approval, details about the transaction, or other documents determined as necessary.
  - 3) The vouchers and copies of checks will be electronically files once they are paid.

References: Uniform Guidance - 2 CFR 200 (200.302(7), 200.403(a) to 200.403(g), 200.404, and 200.405)  
WCWWDB Financial Management Policy



## DEPRECIATION PROCEDURE

### Purpose

The West Central Wisconsin Workforce Development Board (WCWWDB) provides a method for allocating the cost of fixed assets to periods benefitting from asset use. WCWWDB may be compensated for the use of its equipment and software projects capitalized in accordance with Generally Accepted Accounting Principles (GAAP) provided that they are used, needed in WCWWDB's activities and properly allocated to Federal awards. Such compensation must be made by computing depreciation.

### **Procedure**

WCWWDB will manage capitalization and depreciation in accordance with the following procedures:

#### **1.0 GENERAL REQUIREMENTS**

- 1.1 The computation of depreciation must be based on the acquisition cost of the asset(s) involved.
- 1.2 The capitalization threshold is \$5,000.
- 1.3 For an asset donated to WCWWDB by a third party, its fair market value at the time of the donation must be considered as the acquisition cost.
- 1.4 For the purpose of computing depreciation, the acquisition cost will exclude:
  - A. Any portion of the cost of equipment borne by or donated by the Federal Government, irrespective of where title was originally vested or where it is presently located.
  - B. Any portion of the equipment contributed by or for WCWWDB where law or agreement prohibits recovery.
  - C. Any asset acquired solely for the performance of a non-Federal award.

#### **2.0 COMPUTATION**

- 2.1 The period of useful service or useful life established in each case for usable capital assets must take into consideration such factors as type of construct/on, nature of the equipment, technological developments in the particular area, historical data, and the renewal and replacement policies followed for the individual items or classes of assets involved.
- 2.2 The depreciation method used to charge the cost of an asset (or group of assets) to accounting periods must reflect the pattern of consumption of the asset during its useful life. In the absence of clear evidence indicating that the expected consumption of the asset will be significantly greater in the early portions than in the later portions of its useful life, the straight-line method must be presumed to be the appropriate method. Depreciation methods once used may not be changed unless approved in advance by the cognizant agency.
- 2.3 No depreciation may be allowed on any assets that have outlived their depreciable lives.
- 2.4 Where the depreciation method is introduced to replace the use allowance method, depreciation must be computed as if the asset had been depreciated over its entire life (i.e., from the date the asset was acquired and ready for use to the date of disposc1l or withdrawal from service). The total amount of use allowance and depreciation for an asset (including imputed depreciation

applicable to periods prior to the conversion from the use allowance method as well as depreciation after the conversion) may not exceed the total acquisition cost of the asset.

### **3.0 MAINTENANCE**

- 3.1 Charges for depreciation must be supported by adequate property records, and physical inventories must be taken at least once every two years to ensure that the assets exist and are usable, used, and needed. Statistical sampling techniques may be used in taking these inventories. In addition, adequate depreciation records showing the amount of depreciation taken each period must also be maintained.

References: Uniform Guidance - 2 CFR 200 (200.436 Depreciation)

## **COST ALLOCATION PLAN**

### **Purpose**

The West Central Wisconsin Workforce Development Board (WCWWDB) is committed to compliance and proper accounting of its workforce development mission's funds. Although some costs can be identified specifically with a particular final cost objective relatively easily with a high degree of accuracy, other costs benefit two or more projects or activities. These costs must be allocated to the projects based on the proportional benefit received. This plan defines how WCWWDB will allocate expenses to ensure each fund and grant receives its fair share of costs.

This entire cost allocation plan is designed to be in accordance with Uniform Guidance per the Office of Management and Budgets (OMBs) final guidance on Administrative Requirements, Cost Principles, and Audit Requirements, 2 Code of Federal Regulations Part 200, including the Department of Labor exceptions codified at 2 CFR Part 2900, which supersede the requirements from OMB Circulars A-21, A-87, A-110, and A-122; Circulars A-89, A-102, and A-133, 29 CFR Parts 95, 96, 97, and 99, and the guidance in Circular A-50 on Single Audit Act follow-up unless different provisions are required by statute or approved by OMB.

### **Plan**

**Direct Cost Items:** Payroll and Accounts Payable Costs shall be directly assigned to a funding source when the individual program and related costs directly impact a sole fund source or are able to be identified specifically with a particular final cost objective relatively easily with a high degree of accuracy. Funding regulations and contract specifications shall be considered when determining the cost categorization and assignment.

**Shared Cost Items:** Costs which impact more than one fund source shall be allocated based on staff time charging. The Excel cost allocation tool is updated monthly on direct staff time from the payroll where all the corresponding dates fall in that same month. There are three (3) types of shared costs:

1. Payroll Expenses-Costs that are expensed through the Orion payroll software system based on the actual number of hours worked in each funding source. Included are:
  - a. Payroll taxes (FICA/Medicare and Unemployment Compensation).
  - b. Employee travel-related and other pre-approved expenses, i.e. cell phone, internet reimbursements at the rates stated in WCWWDB policies.
  - c. Worker's Compensation Insurance based on the employee's worker's compensation code as it directly relates to the required insurance coverage.
  
2. Fringe Benefits-Costs will be expensed through Orion payroll based on the actual number of hours worked by WCWWDB staff in each funding source and are only applicable if the fringe benefit is elected by the employee. Included are:
  - a. Health, Dental, Life/Long-Term Disability, HSA and the 401(K) Plan fringe benefits at the rate billed by the insurance company or set forth in WCWWDB policies and in conjunction with employee elections.



## FISCAL SPONSORSHIP POLICY

### Purpose

Under certain circumstances, an organization may seek to work with the West Central Wisconsin Workforce Development Board (WCWWDB) on projects using WCWWDB's tax-exempt status. For example, the guidelines of most private foundations explicitly require grantees to be recognized as tax-exempt by the IRS. Consequently, groups that are not formally recognized by the IRS as tax-exempt may not be eligible for certain contributions. IRS regulations allow another tax-exempt organization to act as a fiscal sponsor thereby benefiting a group that is not tax-exempt by providing a pathway for it to receive funding. WCWWDB legally may act as a fiscal sponsor and this policy establishes the conditions under which WCWWDB can serve as a fiscal sponsor for another organization.

### Policy

At its sole discretion, the West Central Wisconsin Workforce Development Board (WCWWDB) may agree to serve as a fiscal sponsor for another organization. Fiscal sponsorship refers to a relationship in which WCWWDB serves as the official recipient of charitable donations for another organization that is not yet recognized as tax-exempt. In this relationship, WCWWDB is the "fiscal sponsor" and the organization that does not have tax-exempt status is the sponsored organization.

As the fiscal sponsor, WCWWDB may perform many different administrative functions on behalf of the sponsored group, including taking on the responsibility of receiving and administering charitable contributions on behalf of the sponsored organization. WCWWDB will charge an administrative fee for its services as a fiscal sponsor.

WCWWDB may agree to serve as a fiscal sponsor for another organization when:

- The requesting organization is clearly pursuing its 501(c)(3) status.
- The requesting organization is known by WCWWDB as a legitimate and legally constituted organization that meets professional standards for management and operation and is authorized to operate in the state of Wisconsin.
- The requesting organization does not have a history of failed business practices and/or has failed to pay business and tax liabilities.
- All documentation necessary to verify the requesting organization as a legitimate entity is available; including the names of the organization's staff and board members, proposed budgets and financial reports, and sample work.
- WCWWDB has an interest in the products and/or services of the requesting organization and desires to establish a collaborative relationship.
- The agreement will not pose an undue burden on WCWWDB staff.

WCWWDB shall use any contribution in a manner consistent with its tax-exempt status. Although it is the intent to grant the contribution to the sponsored organization, WCWWDB shall retain the right to decide, at its sole discretion, how it will use any contribution.

Every fiscal sponsorship agreement shall be memorialized in writing between WCWWDB and the sponsored organization. The agreement shall specify the duties of the parties including that WCWWDB is responsible for all legal compliance relating to receiving, reporting, and acknowledging charitable donations. The agreement shall also stipulate that WCWWDB will be provided full and prompt access, upon request, to the other party's financial and programmatic information. The fiscal sponsorship

agreement shall further describe the administrative fee that the sponsored organization will provide WCWWDB. The document shall provide a termination date; however, either party may withdraw from the agreement by providing written notice to the other party.

Once an arrangement has been negotiated, the final agreement will be brought to the full Board for approval.

The Board delegates to the Chief Executive Officer responsibility for administration of this policy and directs the development and maintenance of procedures and guidelines for the proper management and accountability of any fiscal sponsorship agreement. The director of finance shall be operationally responsible for financial management, fund disbursement, and fiscal accountability for a fiscal sponsorship agreement.

Reference: IRS Publication 557

## REVENUES AND PROGRAM INCOME POLICY

### Purpose

The West Central Wisconsin Workforce Development Board (WCWWDB) is committed to using grant and organizational income to support and advance its workforce development mission. Many of the income sources are from cost-reimbursement grants that require careful allocation of income to pay for direct program-related expenditures. This policy defines WCWWDB revenues sources and establishes how revenues will be applied to the correct funds and grants. This policy also defines Workforce Innovation and Opportunity Act (WIOA) program income and its uses.

### Policy

The WCWWDB receives the majority of its revenue from grant-related sources with a majority of those grants being federal funds dispensed through the U.S Department of Labor (DOL) and flowing through the Department of Workforce Development (DWD) or Department of Corrections. These federal grant funds include but are not limited to WIOA. WCWWDB shall comply with all federal and state regulations that control the use of and accounting of WIOA program income.

In addition to cost reimbursement-type grants administered by DOL via DWD and DOC, WCWWDB may generate program revenue from grants, from other organizations and foundations; fee-for-service contracts; and/or through the direct provision of services to another organization or entity. Revenues from these sources shall be applied to appropriate program-related expenditures.

Program income revenues from non-DOL/DWD/DOC grants shall be assigned to the account category where the costs were incurred and applied to pay for appropriate and direct program related expenditures and to reduce WCWWDB administrative expenses. In the event that program income cannot be attributed to a specific grant or contract, the revenue shall be applied to reduce WCWWDB administrative expenses.

All revenues and program income will be recognized in the WCWWDB Fund, recorded separately by grant or contract and in the account category where the costs were incurred. Revenues will be used to reduce program-related expenses and administrative costs as appropriate. All revenues and program income will be deposited into WCWWDB's general bank account until used. These funds can be transferred in and out of the general bank account as need arises, under direction of the Chief Executive Officer (CEO) and Finance Manager/Fiscal Agent.

The Board directs the CEO to develop and maintain accounting procedures and systems that will collect revenue on a regular basis and properly account for program income and organizational revenues. Accounting procedures shall recognize revenue by specific grant/contract and in a manner that complies with federal and state laws, policies, regulations, and rules as they may change from time to time.

References: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)-2 CFR 200 (200.307 Program Income)

## Debt Collection Policy

### Purpose

The West Central Wisconsin Workforce Development Board (WCWWDB) receives a majority of its revenue from grant-related sources. As a recipient of these funds, federal and state guidelines require WCWWDB to incorporate fiscal controls that include a systematic debt collection process. This policy acknowledges WCWWDB's responsibility to establish and utilize a standardized, formal debt collection process.

### Policy

The WCWWDB has a fiduciary responsibility to manage its financial resources in a manner that is prudent and consistent to its mission and complies with federal and state guidelines. In recognition of this responsibility, it shall be the policy of WCWWDB to maximize revenues through timely and systematic collection efforts and the application of cost-benefit principles to the collection of receivables. Effective collection efforts are essential to proper receivable management. The following principles of systematic collection shall include:

- Collection efforts shall be regular and coordinated with at least one attempt to collect receivables in each thirty-day period
- Timely billing/ invoicing for all accounts receivable (funds owed) WCWWDB with the intent of prompt collection of accounts receivable usually within 60 days to the extent possible
- Prompt follow-up on all accounts not paid/collected during routine invoicing processes using telephone contact and certified written communications
- Escalation to "thorough and concerted" collection efforts for receivables larger than \$500 that may include multiple strategies including demand letters; telephone calls; installment plans; and judgments, garnishments and liens
- Application of "intensive and sustained" collection efforts for receivables larger than \$1,000 that may include multiple strategies including use of collection agency and other legal action
- For every organization and entity receiving funds through a contract with WCWWDB, an administrative offset against other requests for reimbursements or withholding from current grant costs can be made to offset the debt
- Bad debts (debts which have been determined to be uncollectable), related collection costs, and related legal costs are unallowable

The Board designates the Chief Executive Officer (CEO) as responsible for administering WCWWDB's debt collection process. The CEO shall ensure that required receivable management systems are



developed and utilized. The Finance Manager/Fiscal Agent is operationally responsible for financial management and, thereby, the implementation of the debt collection process for WCWWDB under the direction of the CEO.

Debt collection applies to any and all funds owed to WCWWDB for any purpose. This policy applies to any organization and/or entity that have incurred an obligation with WCWWDB unless WCWWDB has approved, in writing, an alternative bad debt or collection agreement. The CEO has the sole responsibility to approve alternate collection agreements on behalf of WCWWDB.

References: DWD – WIOA Policy Manual Chapter 8 K. - Debt and Debt Collection, Uniform Guidance - 2 CFR 200 (200.345 Collection of Amounts Due, 200.426 Bad Debts)

## FINANCIAL REPORTING POLICY

### Purpose

Agencies granting funds to the West Central Wisconsin Workforce Development Board (WCWWDB) require regular reporting to verify that funds are used and disbursed in a manner that is reasonable, prudent, and consistent with the purposes intended by the funding source. WCWWDB needs to submit reports to receive reimbursement for costs incurred. This policy acknowledges WCWWDB's responsibility to prepare and submit timely and accurate financial and other reports as required by the Department of Workforce Development/or other (DWD) and other funding agencies.

### Policy

The WCWWDB agrees to submit accurate and complete financial reports and other supporting documents as may be required by DWD/DWD or other funding agencies. Reports include, but are not limited to, Financial Status Report (FSR), Closeout Report (CR), participant reports, performance award calculations, match reports, and other reports as requested. All reports shall be prepared and submitted in accordance with uniform guidance and procedures and timelines determined by DWD or other funding agencies.

WCWWDB recognizes the right of DWD to withhold reimbursement of WCWWDB costs until the required reports are received or corrected.

WCWWDB requires that every organization and entity receiving funds through a contract with WCWWDB shall prepare and submit financial reports and other support documents in accordance with the above standards. Grantees shall ensure that necessary reports are received by WCWWDB in a timely manner so WCWWDB can abide with DWD reporting requirements. WCWWDB shall monitor grantee reporting processes to ensure that the grantee's financial reporting complies with this policy.

References: DWD Workforce Programs Guide, PART 1-Administration of Workforce Programs  
Policy and Procedures Manual, Section 111.C- Reporting Requirements

## ACCOUNTING SYSTEM POLICY

### Purpose

Accounting is the medium used to record, classify, and report financial data for an organization. An adequate system of accounts is essential to properly and consistently record financial activity associated with the functions of an organization. This policy establishes that the West Central Wisconsin Workforce Development Board (WCWWDB) shall utilize a standardized, formal financial accounting structure to record all organizational financial transactions in a manner that is reliable, coherent, and complies with applicable federal and state laws and regulations. This policy also designates responsibility for the proper recording and reporting of organizational financial transactions.

### Policy

The WCWWDB operates primarily using public funds and shall manage its financial resources in a manner that is prudent and accountable. It is the responsibility of WCWWDB to protect its funds and, as required by law and regulation, to maintain adequate and accurate financial records. Therefore, WCWWDB shall use a standardized, computer-based accounting system that shall comply with applicable federal and state laws/statutes, regulations, administrative rules, agency procedures, and Generally Accepted Accounting Principles (GAAP), and uniform guidance as it may change from time to time.

WCWWDB shall use a uniform chart of accounts consistent with its mission and purpose, and similar to account structures used by other public organizations. Using the guidelines of Uniform Guidance, state regulations, and public sector and professional accounting standards, WCWWDB has established a modified chart of accounts. This chart of accounts is intended to meet its accountability needs and designed to conform to its organizational structure. WCWWDB's chart of accounts, similar to its organizational structure, shall be flexible and is subject to change in response to financial accountability needs.

The Board directs the Chief Executive Officer (CEO) to develop and maintain accounting systems and procedures that will guide the expenditure of funds in a manner that is practical, uniform, and legal. The accounting system shall provide for the appropriate separation of accounts, funds, and special monies. The system of accounts shall be used for all organizational financial transactions.

The CEO shall designate appropriate staff to enter financial data into the accounting system on a regular basis, maintain monthly revenue/expenditure documentation, and prepare general ledger accounts in order to reflect their proper balances. All financial accounting systems and practices will be documented through written procedures.

## CASH MANAGEMENT POLICY

### Purpose

Federal and state guidelines limit the amount of funds that a grantee organization can hold on account. As a recipient of federal funds, the West Central Wisconsin Workforce Development Board (WCWWDB) is required to minimize the time elapsing between the transfer of funds from the United States Treasury or the pass-through-entity and the disbursement by the non-Federal entity in whatever form, thereby limiting its cash reserves. This policy outlines cash management standards for funds administered by WCWWDB.

### Policy

The WCWWDB shall maintain under its control an appropriate level of funds to cover appropriate organizational and program operator expenses in order to minimize time elapsed between state transfers and WCWWDB disbursements. WCWWDB may be provided advance payments, but normally WCWWDB will be reimbursed for actual cash disbursements.

The amount of funds available in WCWWDB and all grantee financial accounts will be kept at a minimum and limited to the actual immediate disbursement needs in carrying out the programs. WCWWDB shall disburse cash received as a result of program income (rebates, refunds, contract settlements, audit recoveries, and interest earned on such funds) before requesting additional grant cash payments. WCWWDB will manage all funds on a cost reimbursement basis for grants or as work is performed on fee-for-service arrangements. WCWWDB will comply with the Department of Workforce Development Administrative Assurances and Guidelines; other funding source rules and regulations; and the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards as appropriate.

WCWWDB requires that every grantee organization receiving funds through a contract with WCWWDB shall establish and maintain cash management procedures that comply with the above standards. WCWWDB shall monitor the subrecipient's financial management systems to ensure compliance with this policy. A subrecipient that consistently fails to conform to this requirement and accumulates excess cash may be required to take corrective action to minimize or eliminate excess cash.

The Chief Executive Officer (CEO) is delegated by the Board with the authority to administer necessary cash management procedures. The Finance Manager/Fiscal Agent, under the direction of the CEO, is operationally responsible for cash management and will monitor all cash accounts and checking account balances to ensure compliance with required regulations.

References: DWD Workforce Programs Guide, PART 1-Administration of Workforce Programs Policy and Procedures Manual, Section 111.D -Cash Management Standards

Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)--2 CFR 200 (200.305 Payment)

## **Purchase Thresholds**

(Uniform Guidance Procurement Thresholds)

Micro Purchase \$10,000

Small Purchase \$10,000 to \$250,000

Simplified Acquisition \$250,000 and higher

## **BUSINESS LINE OF CREDIT POLICY**

### **Purpose**

The West Central Wisconsin Workforce Development Board (WCWWDB) is not able to create a cash reserve and occasionally experiences cash flow problems. A Business Line of Credit addresses those situations where organizational cash flow would prevent WCWWDB from continuing normal business operations. *(This would require a change to our bylaws – in the event this becomes a requirement to acquire other funding streams this would be addressed by the Joint Boards of the WCWWDB).*

### **Policy**

The WCWWDB authorizes the Director of Financial Operations, with the approval of the Executive Committee, to establish and access a Business Line of Credit to address those situations where organizational cash flow would prevent WCWWDB from continuing normal business operations and/or could prevent the payment of salaries and other operating obligations in a timely manner.

Whenever it becomes necessary to access the Business Line of Credit, the Executive Committee will advise the Board Chair of the circumstances. At the next regularly scheduled Executive Committee meeting, the Director of Financial Operations will formally communicate that the Business Line of Credit was used and identify the repayment schedule.

The Business Line of Credit will be properly recorded in the WCWWDB financial records in accordance with guidelines provided by WCWWDB's audit firm. Appropriately, financial statements and quarterly reports presented to the Board should reflect when the Business Line of Credit is used and when the repayment will occur.

Reference: 2 CFR 200

## **RECORDS MAINTENANCE, RETENTION, AND DISPOSAL POLICY**

### **Purpose**

The West Central Wisconsin Workforce Development Board (WCWWDB), as a recipient of federal grant funding awarded by Wisconsin's Department of Workforce Development (DWD), is subject to strict administrative requirements including records management and retention standards. Consistent with other federally assisted programs, the requirements of applicable DWD regulations, Uniform Guidance, and Department of Labor (DOL) administrative requirements, this policy establishes WCWWDB's responsibility to maintain and retain all records pertinent to the Workforce Innovation and Opportunity Act (WIOA) and other grants.

### **Policy**

WCWWDB shall prepare and maintain such records as required by federal and state laws. These include but are not limited to financial, employee, statistical, property, and participant records, and all supporting documents. All records shall be maintained in a form and manner that is accurate, legible, and consistent with the principles of proper accounting and financial management practices, established professional standards, and applicable federal and state laws, rules and regulations.

WCWWDB agrees to afford access and make available, to duly authorized representatives of DWD, DOL, or other cognizant state and/or federal oversight agency, records to determine the extent to which program services meet the requirements of the applicable legislation and assure that funds are being expended in accordance with the purposes and provisions of grant agreements. WCWWDB shall make documents, papers, other records, and/or staff available to assist and cooperate in any monitoring, audit, and/or inspection activities.

WCWWDB shall make available to the public all records pertaining to its grants and contracts in accordance with the provisions of the Wisconsin Open Records Statute (ss.19.31 - 19.39, stats.) and the federal Freedom of Information Act (5 U.S.C. s.552). All records shall be protected against unauthorized use as required by federal and state law. WCWWDB shall not disclose any personally identifiable information (PII) such as the social security number, home address, home telephone number, or date of birth of any program participant.

WCWWDB shall preserve and safeguard all records pertinent to grants and agreements against loss or destruction. All records shall be retained for a period of seven (7) years with an electronic file not only a paper copy. They should ensure any sub-contractor following record retention requirements as outlined by DWD and uniform guidance.

WCWWDB designates the Chief Executive Officer (CEO) as custodian of records. The custodian of records shall be responsible for overseeing the preparation, maintenance, and safeguarding of all records while allowing appropriate access and ensuring timely disposal, subject to the provisions of applicable federal and state laws, rules, and regulations.

**References:** DWD – WIOA Policy Manual Chapter 8 A., Access, Retention and Custodial Requirements for Records DET WIOA Policy

Uniform Guidance - 2 CFR 200 (200.333 Retention Requirements for Records; 200.335 Methods for Collection, Transmission and Storage of Information; 200.336 Access to Records; 200.337 Restrictions on Public Access to Records)

## **CREDIT CARD Policy and Procedure**

### **Purpose**

WCWWDB provides a Corporate Credit Card to select staff as pre-approved by the Chief Executive Officer (CEO) in order to aide in the ease of certain procurement transactions.

### **Procedure**

WCWWDB staff who have been pre-approved by the CEO will complete a Credit Card application. By accepting the credit card, the recipient acknowledges that they will be personally responsible for claims or losses due to misuse or unallowable charges to the credit card.

### **1.0 GENERAL PROVISIONS**

- 1.1 The Corporate Credit Card is not to be used to circumvent the purchasing system, but to enhance the efficiencies of making purchases, particularly for travel costs or other procurements when credit card use can be more efficient.
- 1.2 Use of the Corporate Credit Card is subject to the same requirements set forth in the WCWWDB Procurement Policy.
- 1.3 All charge slips for expenses must be submitted to the Finance Department for attachment to the invoice from the credit card company. There must be at least one charge slip per transaction.
- 1.4 All charges will be reviewed by the Finance Department for verification that the expenses were reasonable, allowable, and necessary.
  - A. Alcohol, entertainment, and/or any other charges considered under Uniform Guidance to be "unallowable" are not allowed to be purchased under any circumstances. Unallowable charges put on the WCWWDB credit card are subject to the reimbursement procedures as described in section 1.4.C.
  - B. Because this is a corporate card for business purposes, personal charges on the company card are not allowed and are subject to the reimbursement procedures as described in section 1.4.C.
  - C. For any charges not deemed reasonable, allowable; and/or necessary by the Finance Department, the employee must reimburse WCWWDB for these charges. If the employee does not write a check to reimburse WCWWDB within seven days of the initial charge the funds will



be withheld from the employee's paycheck but WCWWDB reserves the right to charge a 2% finance charge for this.

1.5 In the event that the card is lost or stolen, it is the responsibility of the Staff member to immediately notify the Finance Director and the CEO. The Finance Director or CEO will contact the credit card company and report the incident and claim no responsibility for unauthorized use of the card and/or disputed charges.

1.6 In the event of an employee termination, the credit card will be returned immediately to the Chief Executive Officer or Finance Manager/Fiscal Agent.

References: Uniform Guidance - 2 CFR 200 ([200.423 Alcoholic Beverages](#)); Uniform Guidance - 2 CFR 200 ([200.438 Entertainment Costs](#))

## GRANT/CONTRACT CLOSEOUT POLICY

### Purpose

The West Central Wisconsin Workforce Development Board (WCWWDB) maintains fiscal and administrative policies to ensure compliance and activity consistency. This policy incorporates the requirements stipulated in Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) to ensure grants and awards are closed out in a systematic manner. Per Uniform Guidance, recipients and subrecipients of Department of Labor (DOL) grant awards are responsible for developing a closeout process that will be used to close out their sub-awards and contract agreements. The purpose of this policy and corresponding procedures is to define the process WCWWDB take at the end of a grant lifecycle when it determines that all applicable administrative actions and all required work of the Federal award have been completed.

### Policy.

**It is the policy of WCWWDB to formally conclude grant and contract activity through a standard process.**

This process, defined as WCWWDB Grant/Contract Closeout Procedure, results in the official end of the grantor/grantee (recipient/subrecipient relationship and must be completed within timeframe established by granting agency. (Example 90 days for WIOA of the end award/contract end date; 30 days DOC)

Efficiently closing grants and contracts in compliance with Uniform Guidance is required and provides the following internal and quality controls:

1. Ensures no additional costs are being incurred after the expiration of a grant/contract.
2. Subrecipients liquidate expenditures (pay bills) properly incurred during the award.
3. Provides an option to extend an award/contract at the request of the grantee.
4. Reiterates that costs incurred after the expiration of the grant are unallowable.
5. Provides a review of equipment purchased under the grant/award in order to establish final disposition / inventory of the item(s).
6. Confirms that costs billed by the subrecipient match costs paid by the grantor or a reconciliation is done as to why these two don't match.
7. Provides a review to ensure any contract required limits or requirements are met.

The Board directs the Chief Executive Officer (CEO) to develop and maintain systems to ensure grant closeout procedures. The Finance Manager/Fiscal Agent will work in conjunction with the CEO to ensure the accuracy of the closeout. The WCWWDB grant closeout shall fully comply with federal and state laws, regulations, and standards.

References: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)- [2 CFR 200 \(200.343 Closeout, 200.344 Post-Closeout Adjustments and Continuing Responsibilities, 200.345 Collection of Amounts Due\)](#) Wisconsin Department of Workforce Development - [WIOA Title I-A & 1-B Policy & Procedure Manual \(Ch. 3 Adult and Dislocated Worker Programs, 3.5 Grant Closeout\)](#).

## GRANTEE MONITORING POLICY

### Purpose

The West central Wisconsin Workforce Development Board (WCWWDB) emphasizes performance and places a high priority on the effectiveness of funded programs. Monitoring program operations is an important element in achieving intended performance. Furthermore, WCWWDB a recipient of Workforce Innovation and Opportunity Act (WIOA) funding, has a responsibility to comply with applicable regulations. Conducting annual monitoring is a requirement of WIOA and other workforce and human service programs. This policy establishes WCWWDB 's responsibility to develop and maintain a monitoring process and the obligation to conduct annual monitoring for each funded program.

### Policy

The WCWWDB, in compliance with state and federal regulations, shall conduct on-site monitoring of each grantee receiving program funds as a subrecipient through the WCWWDB. Monitoring shall be conducted at least annually in accordance with written monitoring procedures developed and maintained by WCWWDB which shall utilize the WI DWD Monitoring Guides and other such oversight documents as needed.

The WCWWDB monitoring process is a review of the major activities of each funded program in relationship to the signed contract document to ensure efficient operations are aligned to achieve intended program performance outcomes. WCWWDB shall maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts.

### **WCWWDB monitoring staff shall:**

- Evaluate each subrecipients risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring;
- Monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes; in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved;
- Verify that every subrecipient is audited as required by 2 CFR 200 Subpart F--Audit Requirements when it is expected that the subrecipient's Federal awards expended during the respective fiscal year equaled or exceeded \$750,000; and
- Consider whether the results of the subrecipient's audits, on-site reviews, or other monitoring indicate conditions that necessitate adjustments to the\_ pass-through entity's own records.

### **Subrecipients shall:**

- Determine that expenditures have been made against the proper cost categories and within the cost limitations specified in the Act and the regulations in this part;

- Determine whether there is compliance with other provision of the Act and the WIOA regulations and other applicable laws and regulations;
- Assure compliance with WCWWDB's contract;
- Assure compliance with GAAP;
- Assure compliance with 2 CFR part 200; and
- Determine compliance with the nondiscrimination, disability, and equal opportunity requirements of WIOA Section 188, 29 CFR Part 38.

During the monitoring process, WCWWDB staff shall also appraise the grantee's compliance with established federal, state, and local policies, procedures, and guidelines. The overall objective of monitoring is to assure compliance with applicable Federal requirements and program expectations, improve program operations, identify necessary corrective action, and provide for open, interactive communication between the grantee and WCWWDB staff. WCWWDB staff shall provide monitoring feedback. WCWWDB shall take prompt action when instances of noncompliance are identified. This shall include follow-up to ensure that the subrecipient takes timely and appropriate action on all deficiencies found. A closure letter shall be issued when all the concerns and findings have been resolved.

The Board directs the Chief Executive Officer (CEO) to develop and maintain on-site program monitoring of all sub-grantees. The scope of the monitoring process should include grantee program services and delivery systems, performance progress, participant file maintenance and accuracy, financial operations and recordkeeping, non-discrimination and equal opportunity compliance, and program operator issues. The WCWWDB monitoring process shall fully comply with federal and state laws, regulations, and standards.

References: Uniform Guidance - 2 CFR 200 ([200.303 \(d\)](#), [200.318 \(b\)](#), [200.328\(a\)](#), and [200.331](#))  
Workforce Innovation and Opportunity Act sections 107, 108, 129, 134, 184, 188. Workforce Innovation and Opportunity Act - Notice of Proposed Rulemaking, [20 CFR § 683.410](#).  
[Implementation of the Nondiscrimination and Equal Opportunity Provisions of the Workforce Innovation and Opportunity Act, 29 CFR Part 38](#)