1021 Kingsway, Suite 1
Cape Girardeau, MO 63701
573.334.0990

ACCOUNTING POLICIES FOR THE WORKFORCE DEVELOPMENT BOARD OF SOUTHEAST MISSOURI

A non-profit dedicated to creating a stronger workforce for Southeast Missouri.

Revised September 2019; May 2020: June 2021: August 2022; July 2023; Reviewed April 2024; Revised March 2026, Revised November 2026.

Table of Contents

Internal Accounting Policy

This Internal Accounting Policy has been assembled to provide the WDB with guidance in fulfilling its fiscal responsibility to its funding sources. The WDB will establish and maintain a financial management system in accordance with Uniform Guidance, GAAP, and WIOA. (2 CFR 2000.303)

Introduction	Pg. 3
Board of Directors Structure	Pg. 4
Code of Conduct/Conflict of Interest/Confidentiality	Pg. 7
Member & Employee Potential Conflict of Interest Disclosure	Pg. 10
Complaints & Grievances	Pg. 11
Fiscal Agent Agreement	Pg. 16
Firewall / Conflict if Interest Policy	Pg. 17
The Contract Progress Report (CPR)	Pg. 21
Accounting Records	Pg. 21
E-Verify	Pg. 21
Segregations of Duties	Pg. 21
Bank Reconciliations	Pg. 21
Salary and Bonus Limitation	Pg. 21
Excluded Parties	Pg. 22
Interest Earned on Advances	Pg. 22
Program Income/Stand-in Cost	Pg. 22
Quarterly Obligation Report	Pg. 22
Audit Tracking	Pg. 22
Subcontracts Payments	Pg. 22
Sub-recipient Monitoring	Pg. 22
Subcontractor Audit Resolution	Pg. 23
Equipment	Pg. 23
Subcontractor Equipment Request Policy	Pg. 23
Meeting Policy	Pg. 23
Credit Card Policy	Pg. 24
Records Retention & Public Access to Records	Pg. 24
Taxes\Tax Reporting	Pg. 24
Accounts Payable\On-line Payables	Pg. 25
Cash Receipts\ Revenue Receipts	Pg. 25
Disallowed Cost	Pg. 25
Cash Request\Disbursement	Pg. 25
Allowability of Cost	Pg. 25
Procurement/Purchasing	Pg. 26
Policy for Earned or Donated Funds to the WDB	Pg. 29
Merit Review and Risk Assessment	Pg. 30
Payroll Activity Code Procedures	Pg. 33

Revised September 2019; May 2020: June 2021: August 2022; July 2023; Reviewed April 2024; Revised March 2026, November 2026.

The Workforce Development Board of Southeast Missouri (WDB)

The WDB is a private, non-profit 501(c) (3) corporation that oversees federally-funded and state-funded job training programs in thirteen counties of Southeast Missouri. The WDB, established under the auspices of the Workforce Innovation and Opportunity Act of 2014, was created in 1999 to carry on the corporate affairs of its predecessor corporation, the Workforce Investment Board. The personnel policies contained in this manual are applicable to employees of the WDB. The Code of Conduct policy, referenced in this manual, is applicable to the members of the WDB Board of Directors and WDB contractors as well as WDB employees. All policies and forms referenced in this manual are available on the WDB website www.job4you.org. IT IS EXPECTED THAT ALL WDB REPRESENTATIVES ABIDE BY WDB POLICIES.

Our Vision: **"A High Quality Standard of Life for our Region."**

Our Mission: **"To Promote a State of Economic Well-Being by Helping to Create a Skilled, Diverse, Motivated, and Adaptable Work Force."**

Revised September 2019; May 2020: June 2021: August 2022; July 2023; Reviewed April 2024; Revised March 2026, November 2026.

Membership Development

Quick Summary

- Members represent SE Sectors
- Promote our programs in your communities
- WIOA mandates that WDBs be conveners of Workforce System partners

Our Mission

To Promote a State of Economic Well-Being by Helping to Create a Skilled, Diverse, Motivated and Adaptable Work Force

Background

- WIOA (Workforce Innovation Opportunity Act) regulations signed into federal law July 1, 2014.
- WIOA is federal law under US Department of Labor/Employment and Training Administration (ETA)
- Total implementation completed by June 30, 2016 in order to receive funding
- New requirements on board representation of *organizations representing the workforce* such as apprenticeships, unions, groups that alleviate worker barriers, etc.
- Chambers of Commerce and industry associations qualify as Private-Sector
- Eliminates previous requirements for committees, but specifies specific functions WDBs must address through new committee structures
    - One-Stop (Missouri Job Center) Service Delivery System
    - Youth Services
    - Individuals with Disabilities
- Identify WDB membership recruitment that aligns with strategic priorities and sectors

Revised September 2019; May 2020: June 2021: August 2022; July 2023; Reviewed April 2024; Revised March 2026, November 2026.

Required members of the Local Workforce Development Board

(a) For each local area in the State, the members of Local WDB must be selected by the chief elected official consistent with criteria established under WIOA sec. 107(b)(1) and criteria established by the Governor, and must meet the requirements of WIOA sec. 107(b)(2).

(b) A majority of the members of the Local WDB must be representatives of business in the local area. At a minimum, two members must represent small business as defined by the U.S. Small Business Administration. Business representatives serving on Local WDBs also may serve on the State WDB. Each business representative must meet the following criteria:

(1) Be an owner, chief executive officer, chief operating officer, or other individual with optimum policy-making or hiring authority; and

(2) Provide employment opportunities in in-demand industry sectors or occupations, as those terms are defined in WIOA sec. 3(23).

(c) At least 20 percent of the members of the Local WDB must be workforce representatives. These representatives:

(1) Must include two or more representatives of labor organizations, where such organizations exist in the local area. Where labor organizations do not exist, representatives must be selected from other employee representatives;

(2) Must include one or more representatives of a joint labor-management, or union affiliated, registered apprenticeship program within the area who must be a training director or a member of a labor organization. If no union affiliated registered apprenticeship programs exist in the area, a representative of a registered apprenticeship program with no union affiliation must be appointed, if one exists;

(3) May include one or more representatives of community-based organizations that have demonstrated experience and expertise in addressing the employment, training or education needs of individuals with barriers to employment, including organizations that serve veterans or provide or support competitive integrated employment for individuals with disabilities; and

(4) May include one or more representatives of organizations that have demonstrated experience and expertise in addressing the employment, training, or education needs of eligible youth, including representatives of organizations that serve out-of-school youth.

(d) The Local WDB also must include:

(1) At least one eligible training provider administering adult education and literacy activities under WIOA title II;

(2) At least one representative from an institution of higher education providing workforce investment activities, including community colleges; and

(3) At least one representative from each of the following governmental and economic and community development entities:

(i) Economic and community development entities;

(ii) The State Employment Service office under the Wagner-Peyser Act (29 U.S.C. 49 *et seq.*) serving the local area; and

(iii) The programs carried out under title I of the Rehabilitation Act of 1973, other than sec. 112 or part C of that title;

(e) The membership of Local WDBs may include individuals or representatives of other appropriate entities in the local area, including:

(1) Entities administering education and training activities who represent local educational agencies or community-based organizations with demonstrated expertise in addressing the education or training needs for individuals with barriers to employment;

(2) Governmental and economic and community development entities who represent transportation, housing, and public assistance programs;

(3) Philanthropic organizations serving the local area; and

(4) Other appropriate individuals as determined by the chief elected official.

(f) Members must be individuals with optimum policy-making authority within the entities they represent.

(g) Chief elected officials must establish a formal nomination and appointment process, consistent with the criteria established by the Governor and State WDB under sec. 107(b)(1) of WIOA for appointment of members of the Local WDBs, that ensures:

(1) Business representatives are appointed from among individuals who are nominated by local business organizations and business trade associations;

(2) Labor representatives are appointed from among individuals who are nominated by local labor federations (or, for a local area in which no employees are represented by such organizations, other representatives of employees); and

(3) When there is more than one local area provider of adult education and literacy activities under title II, or multiple institutions of higher education providing workforce investment activities as described in WIOA sec. 107(b)(2)(C)(i) or (ii), nominations are solicited from those particular entities.

(h) An individual may be appointed as a representative of more than one entity if the individual meets all the criteria for representation, including the criteria described in paragraphs (c) through (g) of this section, for each entity.

(i) All required WDB members must have voting privilege. The chief elected official may convey voting privileges to non-required members.

WORKFORCE DEVELOPMENT BOARD INC.
CODE OF CONDUCT / CONFLICT OF INTEREST / CONFIDENTIALITY

ESTABLISHED JULY 1, 2015

The following code of conduct governs the performance of persons involved in the award and administration of contracts and sub-grants awarded to and contracted through the Workforce Development Board of Southeast Missouri (WDB), including WDB members.

GENERAL STATEMENT

Board members awarding and administering public monies must be concerned about standard of conduct in carrying out their responsibilities. Every reasonable course of action must be taken in order to maintain the integrity of expenditure of public funds and to avoid any favoritism and questionable or improper conduct.

Those governed by this policy are required to act in good faith and in a manner he or she reasonably believed to be in, the best interests of the WDB which must always be foremost and superior to one's personal or financial interests. Information obtained by virtue of public service to the WDB cannot be used for personal, family, or associated business interest gains. The WDB relies on the public's trust in carrying out its mission.

The policies expressed in this document must not replace or otherwise supplant specific state or federal law governing these matters, but rather must be considered in conjunction with such laws.

MATERIAL FINANCIAL OR OTHER INTERESTS

No individual subject to this policy in a decision-making capacity may participate in the selection or award of a contract or subcontract supported by WDB funds if a conflict of interest, real or apparent, would be involved. Such a conflict would arise when:

- the individual has a material financial or other interest in the firm or organization selected for the award.
- any member of the individual's family (or step-family), either by blood or marriage, which includes the employee's spouse, children, grandchildren, nephews, nieces, brothers, sisters, parents, grandparents, uncles, and aunts,
- the individual's business partner,
- any organization which employs, or is about to employ, any of the above,

For the purpose of this Code of Conduct, a material financial or other interest is defined as "any ownership singularly or collectively, directly or indirectly, of ten percent or more of any business entity, or of any understood interest, or the receipt, singularly or collectively, of a salary, gratuity, or other compensation or remuneration. Those subject to this policy must publicly declare and make known to the WDB Chairperson all potential conflicts of interests prior to the awarding of funds by contracts or subcontracts or addenda to contracts or subcontracts.

WDB members having a potential real or apparent conflict of interest, in any contract or subcontract or addendum awarded by the WDB must (i) absent themselves physically from the committee or board meeting during the discussion and voting process in which their perceived real or apparent conflict of interest could influence decision making, and (ii) abstain from voting on any and all such issues. All such absences and abstentions will

be noted in the meeting minutes. The meeting chairperson shall have the right and responsibility to require such members to absent themselves from the meeting.

"Vended" purchases from those governed by this policy as defined above using public funds administered through the WDB are discouraged. Such purchases may be made, but only after competitively advertising the purchase in the manner directed by the WDB's procurement procedures.

BOARD MEMBER COMPENSATION

Board members shall receive no compensation for their services on the WDB; however members will be reimbursed for their direct expenses incurred while participating in WDB and/or committee activities in accordance with WDB policies. Indirect expenses, including lost wages, are not compensated or reimbursed. Board members are not allowed to accept honoraria for speaking engagements on behalf of the WDB if offered.

PERSONAL BENEFITS

Those subject to this policy are not allowed to accept gifts, gratuities, services, favors, loans, fee, compensation, or anything of monetary value, from persons or organizations doing business with the WDB unless such personal benefits are of an obvious nominal value ($25 or less), and the benefits are considered normal and otherwise acceptable in the course of conducting business.

POLITICAL ACTIVITIES

Those subject to this policy are prohibited from using official authority to represent the WDB or its subcontractors in partisan political activities, which includes influence for purpose of interfering with or affecting the result of an election or nomination for office. Further, the use of the WDB's or its subcontractor's name, property, or facilities in connection with any partisan political activity is prohibited. This policy does not prohibit those governed by the policy from being a candidate for elective office.

IMPLEMENTATION

The WDB Chair may appoint an Ad-Hoc Ethics Task Force at his/her discretion. The Ad-Hoc Ethics Task Force would have the expressed responsibility to hear and review allegations of violations of any part of this policy. They will recommend corrective action to the full WDB.

The Ad-Hoc Ethics Task Force would educate the WDB and staff about conflict of interest and take an active role in preventing it from occurring. The Ad-Hoc Ethics Task Force would develop procedures, which will include appeals procedures, for receiving and resolving complaints of perceived or alleged violations. All recommendations of the Ad-Hoc Ethics Task Force would be acted upon by the full WDB.

WIOA prohibits a member of the WDB from voting on a matter under consideration by the WDB when:

a. the matter concerns the provision of services by the member or by an entity that the member represents;

b. the matter would provide direct financial benefit to the member or the immediate family;

Members of the WDB are expected to avoid unethical behavior in the course of performing their official duties. The WDB not only experts its members to avoid impropriety, but also to avoid the appearance of impropriety whether or not any actually exists. Members must avoid:

a. using their position for private gain or influence;

b. giving preferential treatment to any person or entity;

c. losing their independence or impartiality in making decisions; or

d. acting in any way that might erode public confidence in the integrity of the WDB.

WDB members shall individually abstain from voting on issues and matters that will result in a direct, indirect conflict of interest, or perceived conflict of interest. Abstentions and the general reasons therefore, should be duly recorded in the minutes of the meeting.

All information, whether transmitted orally or in writing, that is of such a nature that it is not, at that time, a matter of public record or public knowledge is deemed confidential by the WDB. Members shall not disclose confidential information obtained in the course of or by reason of his or her membership on the WDB to any person or entity not directly involved with the business of the WDB, Further:

a. no member shall use confidential information obtained in the course of or by reason of his or her membership on the WDB in any matter intent to obtain financial gain for the member, the member's immediate family or any business with which the member is associated.

b. no member shall disclose confidential information obtained in the course of or by reason of his or her membership on the WDB in any manner with the intent to obtain financial gain for any other person.

Each member of the Board, by signing prior to taking Board seat and then annually, acknowledges that they have read and understand the Code of Conduct and Confidentiality Agreement.

MEMBER AND EMPLOYEE POTENTIAL CONFLICT OF INTEREST DISCLOSURE

The Code of Conduct adopted by the Workforce Development Board of Southeast Missouri (WDB) as part of these by-laws requires board members and employees to publicly declare and make known to the WDB Chairperson all potential conflicts of interest prior to the awarding of funds by contracts or subcontracts or addenda to contracts or subcontracts.

No individual subject to this policy in a decision-making capacity may participate in the selection or award of a contract or subcontract supported by WDB funds if a conflict of interest, real or apparent, would be involved. Such a conflict would arise when:

- the individual has a material financial or other interest in the firm or organization selected for the award.
- any member of the individual's family (or step-family), either by blood or marriage, which includes the employee's spouse, children, grandchildren, nephews, nieces, brothers, sisters, parents, grandparents, uncles, and aunts,
- the individual's business partner.
- an organization which employs, or is about to employ, any of the above,

A material financial or other interest is defined as "any ownership singularly or collectively, directly or indirectly, of ten percent or more of any business entity, or the receipt, singularly or collectively, of a salary, gratuity, or other compensation or remuneration.

WDB members having a potential real, apparent, or perceived conflict of interest in any contract or subcontract or addendum awarded by the WDB must (i) absent themselves physically from the committee or board meeting during the discussion and voting process in which their perceived real or apparent conflict of interest could influence decision making, and (ii) abstain from voting on any and all such issues. All such absences and abstentions will be noted in the meeting minutes. The meeting chairperson shall have the right and responsibility to require such members to absent themselves from the meeting.

"Vended" purchases from those governed by this policy as defined above using public funds administered through the WDB are discouraged. Such purchases may be made, but only after competitively advertising the purchase in the manner directed by the WDB's procurement procedures.

By signing this statement, I am indicating that I have read and understand the WDB's Code of Conduct as it applies to the conditions described below. Each member of the Board, by signing prior to taking Board seat and then annually, acknowledges that they have read and understand the Code of Conduct and Confidentiality Agreement.

The following potential conflicts of interests, real, apparent, or perceived, described as to their nature and conditions, may exist, I hereby attest that this is true as of the date of my signature below. If there are no conflicts of interest, please write "none" in the spaces below.

Please sign below as acknowledgement that you have read and received this Document entitled Code of Conduct / Conflict of Interest / Confidentiality, even if there is no potential conflict of interest listed.

Signature_____

Print Name_____Date _____

Revised September 2019; May 2020: June 2021: August 2022; July 2023; Reviewed April 2024; Revised March 2026, November 2026.

COMPLAINTS & GRIEVANCES POLICY

Background Information

The WDB maintains a formal complaint and grievance process which meets requirements set forth in the Workforce Innovation & Opportunity Act (WIOA) and Implementing Regulations for Programs under the Act (Section 188). These requirements specify, for example, that different kinds of complaints will be processed differently, that everyone shall have access to the complaint procedure, and that certain timelines must be observed.

Management of Complaints and Grievances

The WDB will designate one staff member as the Complaint and Grievance Officer. This person will maintain a log of complaints and the activities conducted in regard to them, investigate complaint reports, and correspond with parties involved in bringing or resolving complaints.

Who may file a complaint:

- General Public
- Any applicant
- Employee
- Participant
- Service Provider
- Program Recipient
- Or other interested party may file a complaint alleging a violation of local WIOA program policies, or any type of complaint

Different Kinds of Complaints:

1. Discrimination Complaints

It is against the law for this recipient of Federal financial assistance to discriminate on the following bases:

- Against any individual in the United States, on the basis of race, color, religion, sex (including pregnancy, childbirth, and related medical conditions, sex stereotyping, transgender status, and gender identity), national origin (including limited English proficiency), age, disability, or political affiliation or belief, or,
- against any beneficiary of, applicant to, or participant in programs financially assisted under Title I of the Workforce Innovation and Opportunity Act, on the basis of the individual's citizenship status or participation in any WIOA Title I-financially assisted program or activity.

Please see the Southeast WDB Discrimination and Harassment Policy for more information on this type of complaint. Discrimination complaints may be filed within 180 days from the date of the alleged violation with either:

Local Equal Opportunity Officer-Trence James
Department of Higher Education & Workforce Development
Jefferson City, MO
Phone: 816-804-2956
Email:
trence.james@dhewd.mo.gov

Or

Missouri Department of Higher Education - Office of Workforce Development
State WIOA Equal Opportunity Officer
301 W. High Street

P.O. Box 1087
Jefferson City, MO 65102-1087
Telephone (573)751-2428, Relay 711 or Fax (573)751-4088
Email: danielle.smith@dhewd.mo.gov

Or

Director, Civil Rights Center (CRC)
200 Constitution Avenue NW
Room N-4123
Washington, DC 20210
www.dol.gov/crc

2. Program Complaints and Grievances under WIOA

An individual or a group of individuals may file a grievance or complaint at any time regarding local or state WIOA policies, programs, activities, etc. These types of complaints are non-criminal complaints in connection with WIOA activities and services must be filed within one year of the date of occurrence. A program complaint or a grievance complaint does not allege discrimination. These two types of complaints must first be filed with the local EO in the region resulting in the reason for the complaint.

Examples of program complaints and/or grievances could include but are not limited to:

- Programs, supportive services, or training assistance
- Selection process for programs, activities, and assistance
- Policies and procedures
- Denial of services or benefits
- Customer/staff treatment or eligibility
- Discipline, demotion, or classification disputes
- Employee disputes
- Customer disputes

Local Equal Opportunity Officer- Trence James

Department of Higher Education & Workforce Development
Jefferson City, MO
Telephone 816-804-2956
Email: trence.james@dhewd.mo.gov

Depending on who the complaint is filed against you may also contact the President/COO, The Southeast Board Chief Local Executive Officer (CLEO), to file a complaint. If a complaint is filed against the President/COO or the local EO Officer, the Executive Board Committee will then process the complaint.

Process for filing a WIOA program complaint and/or grievance:

- Filing: The person or organization desiring to file a complaint should meet, call, or write a statement addressed to the local WIOA EO Officer. This person will help define the category of the complaint or grievance, assist in the completion of appropriate complaint forms, if any, and information, and provide information concerning the forwarding and submission of the complaint to the appropriate organizations. The EO Officer is not required to submit the actual complaint forms and information to the organizations

involved. This forwarding and submission of the complaint is the responsibility of the complaining party. The Southeast Workforce Development Board uses the Missouri's Department of Higher Education and Workforce Development - Office of Workforce Development (DHEWD / OWD) Complaint and Grievance form for these types of complaints. This form can be found in the current OWD Issuance, provided by any staff member of the Southeast Workforce Development Board, any staff member in the local area Job Centers, or on the Southeast Workforce Development Board website.

The complainant must provide:

- Full name
- Complete address
- Other means of contact
- Identity of who they are filing a complaint against (individual or entity)
- Description of the allegations in details
- Date of alleged incident
- The complainant must sign the complaint or have an authorized representative sign (e-mail is also acceptable)

- Resolution and Notification: The local WIOA EO Officer or administrative entity will attempt to resolve the complaint within ten (10) days from the date the complaint was received. The complainant and respondent will receive a formal letter acknowledging the complaint, outlining the terms of the complaint agreement, indication of the current status of the complaint, and information on how to appeal the decision. Further investigation outside of the complaint will be done if necessary. If all parties are satisfied or no appeal is filed with the local EO Officer or administrative entity who investigated the complaint within seven (7) days from the informal decision, the complaint is considered resolved.

- Appeal of the Informal Resolution: If the complainant remains unsatisfied and wishes to pursue an impartial hearing on the complaint, a written appeal request must be forwarded to the local EO Officer within seven (7) days from the date of receiving the notification of informal resolution

- The Formal Hearing: Upon receiving the request for an impartial hearing, the local EO Officer must notify the Executive Board Committee who have been tasked with becoming the hearing committee for local appeals. The local EO Officer will schedule the formal hearing as follows:
  - the impartial hearing must be held and a written decision by the WDB must be issued within forty (40) days of the date the complaint was initially filed with the WDB.
  - the notice of hearing date, time, and place, the opportunity to present evidence and be represented by an attorney (or person) of their choice, and the right to a written decision and a notice of appeal must be provided in writing by Certified Mail, Return Receipt Requested to all parties involved at least seven (7) working days in advance of the scheduled date of the hearing.
  - Both parties may present witnesses and documentary evidence, and question others who present evidence and witnesses.
  - The complainant to respondent may request that records and documents be produced. Licensed attorneys or another designated representative(s) may represent each party.
  - All testimony will be taken under oath or affirmation.
  - The hearing will be recorded either in writing or by audiotape.

*The person(s) participating in the decision-making process in the informal hearing cannot participate in the decision-making process for the formal complaint. This person(s) may only participant by arranging the meeting or if requested present evidence during the formal meeting.

A complainant may amend or withdraw his or her complaint at any time prior to a scheduled hearing.

- Results of Hearing and Decision: Within sixty (60) days of the receipt of the complaint by the local EO Officer and the Executive Board Committee, will issue a written decision to be forwarded to all parties involved Certified Mail, Return Receipt Requested. The written decision will include the recommended resolution, a summary of factual evidence presented during the hearing, and the conclusions upon which the recommendation is based. The hearing committee must also concur with the Chief Local Elected Official (CLEO) to reach a consensus on the recommendation if the CLEO was not involved in the formal hearing. The written notification will include information for an appeal. If either party is dissatisfied with decision; either party may request a review by the Office of Workforce Development.

- Review by Office of Workforce Development (OWD): Either party can request review of the decision or non-decision as if the following conditions have been met:

    - No decision was reached within 60 days (unless there has been an accepted extension on the timeline)
    - Either party is dissatisfied with the local Formal Hearing Decision

An appeal must be received by the OWD within ninety (90) calendar days from the date the complaint was filed. Appeals of the Local Board Final Decision can be filed with:

Missouri Department of Higher Education - Office of Workforce Development
State WIOA Equal Opportunity Officer
301 W. High Street
P.O. Box 1087
Telephone (573)751-2428, Relay 711 or Fax (573)751-4088
Email: danielle.smith@dhewd.mo.gov

3. HR complaints

At times during the course of employment issues arise that need to be discussed with management. Here are a few examples of HR Complaints, all of these are for example purposes only and does not include discriminatory actions:

- Interpersonal challenges between managers and/or co-workers.
- Payroll and Benefit Questions
- Issues relating to their employment goals, objectives, and performance evaluations.
- Problems with roles, job titles, and pay
- Issues related to paid and unpaid time off
- Internal transfers and career advancement
- Work/life balance
- Personal issues
- Attendance and other employee policy issues.
- Disciplinary Issues

If you have an HR complaint, you should first speak with your supervisor to try to resolve the issue. If that is not possible or does not solve the problem, please contact the President/COO. The EO Officer cannot assist with HR complaints; these types of complaints must be handled through Southeast Workforce Development Board Management.

4. Criminal Complaints

   Criminal complaints alleging criminal fraud, waste, abuse or other criminal activities must be filed directly and immediately with:

   Office of Inspector General-Investigations
   200 Constitution Avenue N.W., Room S-5506
   Washington, DC 20210

   The Employment and Training Administration (Hotline number 1-800-347-3756) must be copied on all complaints that are filed alleging fraud, waste, abuse or other criminal activities. The OWD Equal Opportunity Officer can assist in reporting these complaints.

5. Non-WIOA Remedies

   Complaints may be filed against a state, local area, or other sub recipient alleging violations of WIOA and a federal, state, or local law with respect to a non-WIOA cause of action. The complainant may institute a civil action or pursue other remedies authorized under federal, state, or local law without exhausting these administrative grievance procedures.

6. Department of Labor Investigations

   The U. S. Department of Labor may investigate any action or complaint, when it deems appropriate, and issue final determinations that are binding on all parties involved.

Avoidance of Retaliation

No person or organization may discriminate or retaliate against, or deny benefit to, a person because the person has done or is about to do any of the following: 1) file a complaint; 2) institute or cause to be instituted any proceeding related to the Workforce Innovation & Opportunity Act; 3) testify in any proceeding or investigation, or 4) provide information or assist in any investigation.

Confidentiality of Complaints & Grievances

The WDB shall, to the extent possible, conceal the identity of any person who has furnished information relating to or assisting in the investigation of a possible violation of the Act. This confidentiality will be observed consistent with a fair determination of issues. It is required that all staff study, pass test and adhere to the Workforce Development System Confidentiality and Information Security Plan as part of their orientation.

Fiscal Agent Agreement

The Chief Local Elected Official (CLEO) for the Southeast Workforce Development Board (WDB) designates the Local WDB as the Fiscal Agent for the Southeast Region. This designation will be determined every two years, when the CLEO By-Laws are reviewed or as CLEO determines a need.

Designation of the fiscal agent does not relieve the CLEOs of liability for the misuse of grant funds. The CLEOs must ensure the Board Staff have clearly defined roles and responsibilities.
The fiscal agent is responsible for the following functions:

- Receiving funds.
- Ensure sustained fiscal integrity and accountability for the expenditures of funds in accordance with the Office of Management and Budget circulars (OMB), WIOA and the corresponding Federal Regulations and State Issuances.
- Ensure all financial policies and procedures adhere to OMB, WIOA, Federal Regulations and State Issuances.
- Respond to audit financial findings.
- Maintain proper accounting records and adequate documentation.
- Prepare financial reports.
- Provide technical assistance to sub-recipients regarding fiscal issues.
- Procure contracts and/or obtain written agreements.
- Conduct financial monitoring of service providers.
- Ensure independent audit of all employment and training programs.
- At the direction of the CELOs and/or State of Missouri, the fiscal agent may have additional functions.

Revised September 2019; May 2020: June 2021: August 2022; July 2023; Reviewed April 2024; Revised March 2026, November 2026.

Firewall/Conflict of Interest Policy

The Southeast Workforce Development Board serves as the local workforce development board ("Board") for Ste. Genevieve, St. Francois, Iron, Madison, Perry, Cape Girardeau, Bollinger, Scott, Stoddard, New Madrid, Mississippi, Dunklin, and Pemiscot counties in Missouri ("Local Area") and has been designated by the Chief Local Elected Officials Council ("CLEO") as the administrative entity for Local Area. The Board appoints the Southeast Workforce Development Board to provide Adult/Dislocated Worker Program Services and Youth Program Services under the Workforce Innovation and Opportunity Act (WIOA). The One Stop Operator (OSO) Services are contracted through a procurement process. The CLEO has designated the Southeast Workforce Development Board, Fiscal Department, as the Fiscal Management. Since the Southeast Workforce Development system includes entities that serve multiple roles within the system, there naturally may arise certain conflicts of interest that must be addressed, particularly with respect to the Board and its committees, the staff, the fiscal Management, the administrative entity, the One-Stop Operator ("OSO") and any service providers. The purpose of this Policy is to provide guidance in the Board's commitment to guard against problems arising from real, perceived or potential conflicts of interest not only through sound conflict of interest policies, but also through the establishment of suitable firewalls in the event of such conflicts.

A. Definitions

Conflict of Interest - A conflict between the official responsibilities and the private interests of a person or entity that is in a position of trust. A conflict of interest would arise when an individual or organization has a financial or other interest in ,or participates in the selection or award of funding for, an organization. Financial or other interest can be established either through ownership or employment.

Firewall - An established policy or procedure that acts as a barrier or protection against an undesirable influence, outcome or authority. Examples of firewalls include, but are not limited to, organizational arrangements that provide clear separation of duties and responsibilities, reporting hierarchy of managers and staff that provide clear separation between job duties and responsibilities, and conflict of interest/confidentiality/disclosure agreements.

B. Firewall Guidelines

- Conflict of Interest Policy - All members of the Board, its established committees and the staff who function as Board Staff shall sign a Code of Conduct, Conflict of Interest, Confidentiality Policy acknowledging receipt, review and acceptance of it. These members have a continual duty to update Conflict of Interest upon the occurrence of any situation that would give rise to a potential or actual conflict of interest.

- Multiple Roles - When a single entity fulfills more than one of the following roles including, but not limited to, fiscal Management, Board Staff, OSO or direct service provider, such entity is required to adhere to the guidelines set forth in this Policy. For example, the OSO and the Adult/Dislocated Worker service provider fulfill two distinct and separate roles within Southeast Region's workforce system. These roles may be filled by the same entity or different entities based on what the Board determines is best for meeting the needs of its customers and demographic area; provided, however, that the roles must be clearly articulated.

Revised September 2019; May 2020: June 2021: August 2022; July 2023; Reviewed April 2024; Revised March 2026, November 2026.

C. Control Activities - 2 CFR 200.318

The organization maintains written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award, and administration of contracts. The standards of conduct provide that no employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a federal award if he or she has a real or apparent conflict of interest. The standards of conduct state that a conflict of interest would arise when the employee, officer, or agency, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or tangible personal benefit from a firm considered for a contract. Officers, employees, and agents of the non-federal entity may neither solicit nor accept gratuities, favors, or anything of monetary value from contactors or parties to subcontracts. The standards of conduct provide for disciplinary actions to be applied for violations of such standards by officers, employees, or agents of the non-federal entity.

D. Fiscal Management

- Role: The role of the fiscal management is limited to accounting and funds management functions rather than the development of policy or service delivery as per Title 2 CFR sec.679.420. The Southeast Region's Fiscal Department has been designated as the fiscal management for the Southeast Region.

- Fiscal Manager: The President/COO of the Southeast Workforce Development Board will be responsible for the day-to-day operations of the local fiscal management functions on behalf of the CLEO and provide regular financial reports to the Executive Committee and the Board. The Fiscal Manager shall deliver to the CLEO on at least a quarterly basis financial year-to-date accounting budget statements that demonstrate accountability for expenditures of funds.

- The fiscal management shall ensure that an audit of the Board's financial statements and schedule of expenditures of federal awards is conducted by an independent third-party auditor on an annual basis. Such audit shall also include a review of the internal controls. The Fiscal Manager of the Southeast Workforce Development Board's fiscal department or Independent Auditor, shall present the audit results to the CLEO and the Board annually.

- Please see the applicable fiscal policies for details on internal controls and separation of duties among the fiscal management, the President/COO, and other staff related to fiscal matters.

E. Administrative Entity

- Role: The role of the administrative entity is to oversee the operation and administration of the Workforce Centers and the workforce development programs in Southeast Region. The Board has been designated by CLEO as the Administrative Entity for the Southeast Region.

- Board Program Staff: Staff functioning as Board Program Staff shall perform the day-to-day duties of the Administrative Entity as outlined in the Southeast Workforce Development Board Request for Proposal accepted and approved by the CLEO and the Board. Some of these duties may be discharged through contracts with third party vendors, as deemed necessary or desirable by the Board.

F. One-Stop Operator

- Selection of OSO: The Board shall select its OSO through a competitive process at least once every three (3) years (WIOA Sec. 121). As part of that process, the Board must clearly articulate the expected role(s) and responsibilities of the OSO. When selecting the OSO, the Board shall comply with the federal procurement standards outlined in the Uniform Guidance, as well as any state or local procurement policies.

- Conflicts with Title I Service Providers: The OSO will report any concerns or issues relating to conflicts of interest with any Title I service provider directly to the Workforce Development Board of Southeast Missouri President/COO.

- Duties: The OSO has no staffing authority over the hiring, firing, termination, promotion, etc. of staff members. The OSO will be responsible for ensuring Memorandum of Understanding (MOU) are developed and in compliance with WIOA law for all partner agencies.

G. Title I Service Providers

- Selection of Title I Service Providers: With the concurrence of the CLEO, the Board shall select Title I Adult, Dislocated Worker and WIOA Youth Services through a competitive process at least once every three (3) years (WIOA Sec. 121), in addition to, Career and Business services.

- Conflicts with One-Stop Operators: Providers delivering Title I Adult/Dislocated Worker services and Title I Youth services will report any concerns or issues relating to conflicts of interest with the OSO directly to the Southeast Workforce Development President/COO and bypass the OSO.

- If the Board appoints the Title I Adult/Dislocated Worker program provider and/or the Title I Youth Program provider, it must have appropriate firewalls in place between the staff providing the Adult/Dislocated Worker/Youth services, the OSO staff, and the staff responsible for oversight and monitoring of services and the Board. Firewalls must conform to Title 20 CFR Section 679.430 for demonstrating internal controls and preventing conflicts of interest.

- The work and performance of the Title I service providers shall be monitored by Board Staff (typically the Compliance Manager) in accordance with the Board's monitoring policy. Any issues related to the provision of services by a Title I service provider shall be handled by the Compliance Manager and/or the President/COO and a corrective action notice shall be issued. Should such issues not be resolved (or a plan for resolution in place) within sixty (60) days of being identified, then the President/COO will consult with the Board Chair and outstanding issues will be addressed by the Executive Committee of the Board.

- Reporting: Title I Service Providers report to the Southeast President/COO,

H. Board and Committees

- Role in Conflicts: The Board will be responsible for all conflicts of interest oversight and monitoring activities, including but not limited to, imposing separation of duties and/or functions among individuals and entities party to this policy and restriction of access to physical and electronic information. Members of the Board will be required to recuse themselves from any vote where a conflict of interest

exists. In the event of a conflict of interest with staff, such person will not be involved in any selection process, meetings or discussions. All conflicts will be shared with the functioning President/COO and the Board Chair. In the event the conflict involves the President/COO, the Board Chair will communicate with the Executive Committee of the Board. In the event the conflict involves the Board Chair, the President/COO will communicate with the Board Vice Chair and other Executive Committee members. When a conflict involves staff, files will be kept in a locked file cabinet and accessed only by the President/COO, Board Chair, and/or staff member not involved in the conflict.

- Workforce Development Board Members: The Workforce Development Board Members must vote and approve the movement of any money and money cannot be moved without this vote and approval. Federal and State Performance, Fiscal, and Monitoring Reports are sent directly to the Presiding Commissioner and Southeast Local WDB Chair. Local Monitoring Reports for Performance, Fiscal, and Monitoring are also prepared and presented to the full board during scheduled Board Meetings no less than once per year.

- The Southeast WDB has established conflict of interest standard that states: the Local WDB member or WDB standing committee member must neither case a vote on, nor participate in any decision making capacity on the provision of services by such member or any organization which that member directly represents nor on any matter which would provide direct financial benefit to that member or that member's immediate family. Please see the Southeast WDB Code of Conduct, Conflict of Interest, Confidentiality Policy and 20 CFR 683.200(c)(5)(i) for more information.

- Recusal from Vote/Quorum: In the event a Board member recuses himself from a vote at a Board meeting, causing a quorum not to be met, the item will be tabled until the next board meeting. If this situation occurs at an Executive Committee meeting, the item will be included on the Board agenda at a subsequent meeting.

I. Southeast Workforce Development Board Staff Who Function in the Role of Board Oversight Staff

- President/COO: The Southeast Workforce Development Board also functions as the Executive Director of the Workforce Development Board. The President is the Chief Operations Officer (COO) for the Board; The President/COO is hired by the Southeast Workforce Development Board and reports to the Southeast Workforce Development Board's Chief Local Elected Official (CLEO). The President/COO is responsible for the day-to-day operations of the local Fiscal Manager, Program Liaison/EO Officer and Compliance Manager functions on behalf of the CLEO and provides regular financial reports to the Board. The President/COO is also responsible for preparing all meeting notices, documentation, correspondence, and travel for board members.

- Fiscal Manager: The Fiscal Manager is responsible for accounting and fund management functions on behalf of the CLEO and also provides regular financial reports to the Board. The fiscal manager does not have the authority to approve/deny funding and/or payments, those decisions are program responsibilities and have to be approved by program management. The Fiscal Management is hired by the Southeast Workforce Development Board and reports directly to the President/COO. Fiscal has Missouri Office of Workforce Development and an Independent Auditor who monitors fiscal transactions no less than once a year.

The Contract Progress Report (CPR)

- The CPR is the main reporting tool of OWD to track and monitor the records of the WDB.
- CPR's are kept and recorded on an accrual basis.
- WDB will submit the CPR's on a monthly basis to the OWD on-line system.
- CPR are to be submitted by the 10th day of the month, with the exception of the quarter reports which are due on the 15th.

Accounting Records

- The WDB uses the Abila MIP (Micro Information Products) Accounting System software for financial recording. The accounting software has information pertaining to the source of the funds, obligations, assets, liabilities, expenditures, and income.

E- Verify

- E-Verify is an Internet-based system that compares information from an employee's Form I-9, Employment Eligibility Verification, to data from the U.S. Department of Homeland Security and Social Security Administration records to confirm employment eligibility.
- The WDB is a required and participating employer of the E-Verify system. (FAR 2007-13,)
- All WDB employees must be verified by the E-Verify system within the allowed time period.
- E-Verify information must be submitted to the WDB on all sub recipient contracts.

Segregations of Duties

- The separation of duties prohibits the assignment of responsibility to one person for the acquisition of assets, their custody, and the related record keeping. For example, one person can place an order to buy an asset, but a different person must record the transaction in the accounting records. By separating duties, it is much more difficult to commit fraud, since at least two people must work together to do so - which is far less likely than if one person is responsible for all aspects of an accounting transaction (2 CFR 200.61-.62)

Bank Reconciliations

- A bank reconciliation is the process of matching the balances in the WDB's accounting records for a cash account to the corresponding information on a bank statement. The goal of this process is to balance the differences between the two, and to book changes to the accounting records as appropriate.
- A bank reconciliation will be prepared once a month on the main WDB bank account, then signed and dated by the preparer.
- A bank reconciliation will be prepared quarterly on the WDB money market account, (employee accrued paid time off), then signed and dated by the preparer.
- The bank reconciliation must then be given to the President/COO for approval and signature.
- The bank reconciliation will then be given to the WDB Chair for final approval and signature.

Salary and Bonus Limitation

- Public Law 109-234 sets the limit on salary and bonus compensation for individuals paid by funds appropriated to ETA at a rate equivalent to no more than Executive Level II.
- The salary and bonus limit applies to both the gross amount of salary and bonus, and to the rate at which the salary is paid. As a result, for individuals who do not work full time on ETA funded projects or who are only employed part time or part of the year, the salary and bonus limit will be prorated based on the amount of time the individual is dedicated to the ETA funded grant.
- An annual one-time merit incentive for all employees is allowed in leu of an annual raise. Merit incentive is determined utilizing a performance rating scale based on employee annual review.

Revised September 2019; May 2020: June 2021: August 2022; July 2023; Reviewed April 2024; Revised March 2026, November 2026.

Excluded Parties

- The Excluded Parties List System (EPLS) is a database that was maintained by the General Services Administration (GSA). The list identified suppliers and vendors excluded from receiving Federal contracts, certain subcontracts, and certain types of Federal financial and non-financial assistance and benefits.
- Executive Orders 12549 and 12689 require that contract awards must be made to parties listed on the government-wide exclusions in the System of Award Management(SAM).
- OWD requires recipients of OWD administered Federal grants funds to verify its sub-recipient on the SAM.gov on a monthly basis.

Interest Earned on Advances

- The WDB will monthly track all interest earned on company accounts.
- Interest earned under $5.00 will be posted a single fund, that was drawn down the most.
- Interest over $5.00 will be divided amount multiple funding sources.

Program Income/Stand-in Costs

- Interest earned on a grant funds is to be accounted for as program income.
- The interest must be used for the purposes and under the conditions of the grant agreement.
- The income and expenditures must be expended and reported on the WDB accounting system monthly.
- The income and expenditures must be reported to OWD on a quarterly basis.
- Interest earned in the amount of $500.00 or more must be returned to OWD for transmitting to the originating Federal agency. (2 CFR Part 200 307)
- Stand-In Costs are not applicable in Southeast Region. Stand-In Costs are non-Federal costs that may be substituted for disallowed grant costs as a result of an audit or other review.
- All sub recipients will be reviewed for both Program Income and Stand-In Cost.

Quarterly Obligation Report

- Report entry is on-line OWD reporting system
- Submitted for formula funds only.
- Reporting is required on a quarterly basis due by the 15th of the month following the end of the quarter.
- Budget amounts must be verified for accuracy

Audit Tracking Policy

- OWD must be notified of all sub-recipients with contractual obligations with the WDB.
- Information should include contract period, sub-recipient name, dollar amount, grant number.

Subcontract Payments

- Subcontractors are paid on a monthly basis for expenditures related to the delivery of WDB programs.
- Subcontractors must submit a monthly Contract Progress Report (CPR) and a year to date trial balance, the totals should match.
- Subcontractors must submit a list of all participant cost (if applicable) for compliance review.
- Payment can be held if CPR is inaccurate or issues with participant cost.

Sub-recipient Monitoring

- Per Uniform Guidance the WDB will perform a monitoring of OWD grant related programs once a contract year (CFR 200.238). The monitoring will consist of reviewing the following:
- Administrative/Personnel Policies
- Financial & Monthly Reports
- Accounting Records
- Internal Controls

Revised September 2019; May 2020: June 2021: August 2022; July 2023; Reviewed April 2024; Revised March 2026, November 2026.

- Expenditures, Allowable Costs, & Cost Allocations
- Cash Management
- Bank Reconciliations
- Salary/Bonus Limitations
- Procurement
- Budget Control
- Insurance

Subcontractor Audit Resolution

- A Single Audit is required for all non-federal entities that expends $1,000,000.00 or more in federal dollars (CFR 200.501)
- Data Collection Form
- Audit Review Form
- Reconciliation work papers
- Audit Acceptance

Equipment

- Inventory for the Sub-Contractor(s) and the WDB are divided into two categories.
- Real Equipment: Consists of equipment over $800.00 and electronic equipment deemed by the President/COO and/or Manager of Fiscal Operations. This equipment requires prior approval and must go through WDB procurement procedures before purchasing. Once purchased, each item will be tagged by WDB personnel. The equipment is subject to a yearly inventory onsite review. Equipment over $10,000.00 is subject to OWD and or DOL approval. The real equipment line item will be reviewed by the Public Auditor each year to verify and track equipment purchasing and disposal.

- Misc. Equipment: Any item with a cost up to $799.99 and purchased with WDB funds, (with the exception of electronic equipment deemed by the President/COO) is the sole property of the sub-contractor, but is reviewed for excessiveness. Excessive purchasing can be deemed disallowed by the WDB.

- Equipment disposal is listed on the inventory tracking document.

Subcontractor Equipment Request Policy

- All subcontractors must notify the President/COO by e-mail or letter before purchasing any equipment over $800.00 for any WIOA program. The notification must contain; the necessity of the purchase, the price, two other bids or ads, and where the equipment will be located. After receiving this information, the WDB President\COO will then approve or disapprove the purchase. All equipment purchased with WDB funds becomes the sole property of the WDB. Equipment over $5,000.00 is subject to OWD and or DOL approval.

Meeting Policy

- Meals can be purchased for meetings held by the County Commissioners, WDB Members, WDB Committees, WDB Staff and/or Sub-Contractor Staff and Partner Staff. Prior approval by the President/COO is required for each event. Individuals that deem as non-essential to the purpose of the meeting by the President/COO will have to be charged to non-WIOA funds, provide their own, or reimburse the WDB. Meals will be provided under the following criteria. Meal rates will be based upon the following:

- Breakfast per person = $15.00 or less
- Lunch per person = $20.00 or less
- Dinner per person = $30.00 or less
- Breakfast meeting held between 7:00 a.m. - 9:00 a.m.
- Lunch meeting held between 11:00 a.m. - 1:00 p.m.

- Dinner meeting held between 5:00 p.m. - 7:00 p.m.
- All meetings require an agenda and a sign-in sheet.
- The WDB also allows the purchase of refreshments in conjunction with activities that recognize retirement, special accomplishments, and work-related pre-conference and conference events. This includes the cost of food and non-alcohol drinks. Cost shall be limited to the meeting policy and pre-approved by the President\COO.

Credit Card Policy

- WDB shall hold credit card in the name of the WDB President/COO. Use of the card will only be available for work-related expenditures. By accepting the credit card issued to the WDB President/COO must understand and agree to the following:
  a) The WDB-issued credit card is to be used for WDB expenditures only. Personal use is prohibited.
  b) The card has a monthly spending limit of $30,500
  c) Receipts are required for ALL PURCHASES made with this credit card.
  d) The WDB will receive a monthly credit card statement and all charges will be reconciled.

- The WDB President/COO is responsible for credit card protection and custody and shall immediately notify the WDB Chair if the card is lost, stolen or the subject of suspected credit card fraud. The WDB President/COO shall return the card upon the termination of his/her employment or service to the WDB.

- Failure to comply with any of the above requirements will result in forfeiture of WDB issued credit card. An employee who makes unauthorized use of a WDB credit card will be subject to discipline consistent with WDB Personnel Policy and will be responsible for reimbursement of unauthorized/ineligible expenses.

Records Retention & Public Access to Records

- All financial and programmatic records shall be retained for three years after the final audit has been approved and accepted by OWD. After the three years has past, the WDB will send a request for destruction to OWD. Once approved by OWD, the records will be disposed of (2 CFR 200.333-37).
- Sunshine Law Statement: WDB records can be requested from the President/COO and/or the Board Chair. The request must be in the form of a written letter to the WDB and records will be provided within 30 days of the date of the written request.
  - Section 185(a) of WIOA requires transparency in the workforce system. The provisions of the Sunshine Law all reinforce the need to make records accessible to the public upon request. The WDB and its subrecipients will maintain adequate records, and make such records accessible to OWD and/or any authorized representative of the federal or state government upon request.

Taxes/Tax Reporting

- Each pay period, an employee's gross pay may be reduced by various deductions. Some deductions are required by law, whereas others are optional and may be withheld at the request of the employee. Taxes included but not limited to FICA Tax (Social Security), FICA Medicare Tax, federal income tax, and State of Missouri Tax.

- By January 31 of each year, the WDB will mail Wage and Tax Statements (W-2 forms) to all employees who had earnings in the previous calendar year. The W-2 reports the employee's total income and tax information for the previous year and is used by the employee in preparing individual income tax returns. Federal and state income reports will also be submitted.

- The WDB must send 1099-MISC forms if a nonemployee is paid $600 or more during the year.

Revised September 2019; May 2020: June 2021: August 2022; July 2023; Reviewed April 2024; Revised March 2026, November 2026.

- Payroll taxes (federal, Social Security, Medicare) must be submitted after payroll.
- State of Missouri Tax must be paid and submitted once be month.
- State of Missouri Unemployment Tax must have paid and submitted quarterly.
- Federal 941 and Schedule B Reports must be submitted quarterly to the IRS.

Accounts Payable/On-line Payables

- Payments for WDB expenditures (non-payroll) are processed through the MIP Accounts Payable System. Expenditures are paid by check then mailed or manually distributed. On-line payments are also processed through accounts payable, but a voucher is printed instead of a check.

Cash Receipts/Revenue Receipts

- Cash and checks received by the WDB must be properly logged, deposited, and recorded in the MIP Accounting system. These receipts must also be reconciled with the monthly bank statement.

Disallowed Cost

- Any cost deemed to be disallowed after final review must be repaid to the WDB within 60 days. All cost must comply with 2 CFR part 200, Uniform Guidance, Cost Principles, Audit, and Administrative Requirements for Federal Awards, and 2 CFR part 2900, DOL Exceptions.

Cash Request\Disbursement

- Cash request can be made weekly through the MO Department of Higher Education & Workforce Development, Financial Reporting System (FRS). On or around the 1st and the 15th of each month, bills on hand, expected expenses and payroll are review and totaled. Then the appropriated fund is determined and cash is ordered. Cash is limited to needs of the program (2 CFR 200.305(b)(1). Cash interest is limited to $500.00 per year, any access over that amount must be returned to OWD. (2 CFR 200.305(b) (7-9) (2 CFR 200.303 (a).
- The preparer of the cash request and the President/COO will sign off on all requests.
- Supporting documentation for the cash request and documentation from FRS will be retained at the WDB Admin office.
- All expenses will be reviewed to ensure they are allowable under uniform guidance (2 CFR 200.403 (g).

Allowability of Cost

- When new grants are received it is the responsibility of the WDB to review purpose and allowability of funds. All expenses must be reviewed for the following: (a) be necessary and reasonable (b) conform to any limitations or exclusion (c) be consistent with policies and procedures (d) accorded consistent treatment (e) accordance with generally accepted accounting principles (f) not be included as a cost share unless written prior approval (g) adequately documented (h) cost must be incurred during the grant period unless written prior approval.

FINANCIAL – PROCUREMENT POLICY

Local Competitive Procurement Process for Fiscal
Effective July 1 2015

Purchases for the WDB may be made by a purchase order request. Travel vouchers, which are specifically designed disbursement documents, are authorized for travel and travel related expenditures and are not intended as a purchasing document. Purchases must follow the list rules and CFR 200.318-200.326

Check Requests
Can only be used for special circumstances requiring a deposit before a full payment is made.

Procedures
1. A purchase order request form is available in the central files, it must be fully completed by the staff member initiating the purchase, including a description of the anticipated purchase, needs assessment, cost estimates, assessment of procurement requirements based on anticipated purchase amount, recommended vendor applicable explanations.

2. The fully completed purchase order request form must be submitted to the initiator's immediate supervisor for approval and signature.

3. The initiator's supervisor then gives the purchase order request form to the Manager of Fiscal Operations for verification of proper procurement procedures and adequacy of budget by the supervisor.

4. After verification the Manager of Fiscal Operations gives the form to the President/COO for approval.

5. Once approved by President/COO, the purchase request is given to the fiscal department to be purchased.

Purchase Order Exemptions
The following expenditures are exempt from purchase order requests:
1) Local purchases of kitchen supplies.
2) Local purchases of meeting supplies.
3) Local purchases of miscellaneous supplies ordered directly through the President/COO.

Purchase Order Needed
1) All local purchases must include a purchase order form.
2) Purchases up to $2,499.99, does not require three competitive bids.

Revised September 2019; May 2020: June 2021: August 2022; July 2023; Reviewed April 2024; Revised March 2026, November 2026.

Additional Procurement Requirements

Purchases of at least $2,500.00 but less than $24,999.99 require three written bids from separate vendors. Bids may be taken from the internet or advertisements.
Item can be purchased from the lowest and best bid conducive for the need. The vendor's name, price, date, name of person contacted and description of the item or service to be purchased must be attached to the purchase order request form.

Purchases for $25,000.00 or more require a formal bid process. See latest Issuance from OWD.

The WDB will implement the following process according to Uniform Guidance 2 CFR 200.318.

1. Complete description of the item(s) will be presented to the SE WDB Board / Committee for approval;
2. Approval request submitted to state, federal or private funding source
3. Complete description of the item(s) to be purchased will be posted on SE WDB website and conventional media outlets;
4. Once bids are received the SE WDB Board, Committee or Administrative Staff will choose a vendor offering minimal cost conducive for meeting program needs.

Three Bids Unavailable Wavier

Requests for bids must be made from an adequate number of offers until three bids are received; however, if for some reason three bids cannot be obtained, contact the Fiscal Department and/or the President/COO. They will ensure that the bidding process was followed in accordance with Sec. 97.36 C and record the results.

Items exempt from competitive procurement; Sole Source Exemptions.

The following items are exempt from competitive bidding process: Magazines, books, periodicals, newspapers, direct advertising space and time, unless there are multiple businesses in the area to provide the same service or the same coverage.

1) The cost of attending or participating in conferences.
2) Training sessions and seminars.
3) Copyrighted materials such as films, film strip books and pamphlets.
4) Updates on currently possessed computer and telephone software.

Emergency Purchases

An emergency purchase is a purchase that has to be made for an immediate need. This will include equipment, office supplies or other items for program participants. All purchases require the signature of the President/COO.

Sole Source Purchases

Sole source purchases are specialized items geared to meet specific needs of the program. Due to certain conditions, such purchases do not have a marketable competitor who can meet the needs of the purchase. All purchases require the signature of the President/COO.

Local Competitive Procurement Process for WIOA Youth, Adult, and Dislocated Worker Programs. Effective July 1 2015

To ensure full and open competition for provision of services under the Workforce Innovation and Opportunity Act (WIOA), the Southeast Workforce Development Board (SE WDB) has established the processes outlined below. These processes comply with 2 CFR 200.319 and other applicable federal procurement standards contained in 2 CFR 200.318–200.326, including 2 CFR 678.605, as adopted under 20 CFR 683.200.

Advertisement/Notification
To foster competitive procurement in accordance with WIOA guidelines, the WDB maintains a list of potential bidders who receive the Request for Proposals either in hard copy or electronic format. That list is updated periodically as the WDB becomes aware of new/different organizations that might have an interest in providing services. The notice of Request for Proposals is also posted on the SE WDB website (www.job4you.org). The WDB posts notices in conventional media outlets; we also use MAWD and TEAM website.

Proposal Response Time
The notice of Request for Proposals is posted, and correspondence to potential bidders is sent with no less than, 30 days prior to the grant submission deadline. With the announcement of solicitation for proposals, we provide a mandatory pre-bidders conference, date/time. At the conference, a brief background on the 13-county area; the projected amount of funds available for the WIOA program(s) we are soliciting proposals on; instructions for completing the proposal; attachments that must be included with the proposal; the application submission process and deadline.

Proposal Evaluation
WDB staff develop an evaluation (score) sheet based on criteria required for successful performance of the WIOA program. Evaluation factors considered include completeness and timeliness of proposals (all the required elements are addressed/attached and the proposal was received prior to deadline expiration); reasonableness of costs; performance targets; probability of achieving proposed targets; compliance with WIOA; and past performance (if applicable).

Review of Proposals
The WDB Staff and WDB Committee members receive the RFP guidelines, the proposals received in response to the RFP, and the proposal evaluation sheet after the submission deadline. Committee members who represent an agency which has submitted a proposal for consideration are not included in this distribution.

WDB staff and committee members independently review and score each proposal.

Award Recommendation
During a full WDB meeting those members discuss and review evaluations; a vote is cast in committee to recommend subcontractor(s) to the full board. When WIOA Youth service providers are procured, a similar process is followed as described above. The WDB Committee receives the proposals for review, as do the appointed WDB Staff. The WDB Committee makes a recommendation presentation to the full board for vote.

Award/Non-award Notification
The Organization(s) that is awarded contract(s) are contacted via phone and notified of the WDB decision. Each organization that responds to the RFP with a written proposal is notified via letter of award/non-award based on majority vote at the board meeting.

Revised September 2019; May 2020: June 2021: August 2022; July 2023; Reviewed April 2024; Revised March 2026, November 2026.

Policy for Earned or Donated Funds to WDB

The Workforce Development Board of Southeast Missouri (WDB) is a private; not-for-profit 501(c) 3 corporation. All money earned by or donated to a not-for-profit organization is used in pursuing the WDB's objectives and improving the quality of the workforce in our thirteen-county area.

Money received through donation(s) is not weighted with federal regulations and can be used to support non-WIOA projects and services. This policy is designed to set guidelines for spending the earned or donated funds. The following guidelines are:

- To pay back disallowed costs not covered under WIOA
- To support advertising efforts
- To pay for supportive services/training to individuals that do not qualify for any of the WDB programs

Revised September 2019; May 2020: June 2021: August 2022; July 2023; Reviewed April 2024; Revised March 2026, November 2026.

Merit Review and Risk Assessment

The Merit Review and Risk Assessment process should be conducted for WIOA competitive contract rewards as required in 2 CFR 200.204. The Southeast Missouri Workforce Development Board (WDB) evaluates risk during the Request for Process (RFP) and verifying federal award eligible. This process will consist of evaluating risk posed by the applicants in the following areas:

1) Eligible to received funding for federal awards. – sam.gov
2) Financial stability. WIOA Adult, WIOA /Dislocated Worker, WIOA Youth
3) Quality of management systems and ability to meet the management standards. WIOA Adult, WIOA /Dislocated Worker, WIOA Youth
4) History of performance. - Submitted contractor audit and monitoring
5) Reports and findings from audits. - Submitted contractor audit and monitoring
6) The applicant's ability to implement effective statutory, regulatory, or requirements imposed on non-federal entities. - Submitted contractor audit and monitoring

After information is reviewed by the RFP Committee, a score sheet is used to calculated the level of risk. Risk is divided into three categories, Low, Moderate, and High. Risk calculations listed below.

When points used	Low Risk - 90% and above. Moderated Risk- 80% to 89% High Risk - 79% and below
When questions	Low Risk – Yes/No Moderated – Yes/No with acceptable explanation High Risk – Yes/No

Risk scores of Moderated or above and eligible to receive federal funding (DUNS) are qualified for awards recommendations.

Contract Extension - Risk Assessments

It is the duty of the WDB staff to properly inform the WDB Board and committees of all program progress. Contracts with renewal must be revaluated by staff and committees, then recommendations submitted to the WDB Board. Merit Review and Risk Assessment - Score Sheet (Program Extension) should be completed and review by staff before committee recommendations. The Contract Extension - Risk Assessment reviews continual compliance and progress.

Revised September 2019; May 2020: June 2021: August 2022; July 2023; Reviewed April 2024; Revised March 2026, November 2026.

Merit Review and Risk Assessment - Score Sheet (Program Extension)

Subcontractor: _____ Program _____

1) Eligible to received funding for federal awards, by verifying sam.gov status.

Yes _____ No _____ (STOP - cannot award federal contract)

2) Financial stability risk. - Fiscal Reporting during prior year.

Acceptable (Low) _____
Acceptable with Improvements (Moderated) _____
Unacceptable (High) _____

3) Program expenditure rates - Fiscal Reporting during prior year.

Acceptable (Low) _____
Acceptable with Improvements (Moderated) _____
Unacceptable (High) _____

4) Reports and findings from audits. - Fiscal Reporting during prior year.

Acceptable (Low) _____
Acceptable with Improvements (Moderated) _____
Unacceptable (High) _____

5) The applicant's ability to implement effective statutory, regulatory, or requirements imposed on non-federal entities.

Acceptable (Low) _____
Acceptable with Improvements (Moderated) _____
Unacceptable (High) _____

6) History of performance. - Compliance

Acceptable (Low) _____
Acceptable with Improvements (Moderated) _____
Unacceptable (High) _____

7) Program enrollment and activity standards. - Compliance

Acceptable (Low) _____
Acceptable with Improvements (Moderated) _____
Unacceptable (High) _____

8) Quality of Data System entries. - Overall Organization Structure

Acceptable (Low) _____

Acceptable with Improvements (Moderated) _____
Unacceptable (High) _____

9) Quality of management systems and ability to meet the management standards. - Overall Organization Structure

Acceptable (Low) _____
Acceptable with Improvements (Moderated) _____
Unacceptable (High) _____

10) Recommendation to committee\board.

Acceptable (Low) _____
Acceptable with Improvements (Moderated) _____
Unacceptable (High) _____

Completed by _____

Payroll Activity Codes Procedure

The following codes are to be used in conjunction with Workforce Development Board payroll process. Staff must enter work hours on each timesheet, use the proper cost center code, number of hours worked, and add the description for each day. If you perform a duty/activity that is not on Payroll Code list, simply type in the daily activity column.

This will show what activity employees were preforming while under the cost center code. This is mandatory for each WDB employee in order to be paid for the proper job activities.

This becomes mandatory, starting March 29, 2021 and must be completed before payroll can be approved.

	PAYROLL CODES
CODES	**ACTIVITY DEFINAITON**
ST	STAFF TRAINING/PREP TIME
MON	MONITORING
AUD	AUDIT
RECR	RECRUITMENT/OUTREACH
EVP	EVENT PLANNING
GRT	GRANT PREP
ADM	GENERAL ADMIN DUTIES
BDGT	BUDGET/EXPENDITURES
FIS	FISCAL
PR-DEV	PROGRAM DEVELOPMENT
EE	EMPLOYER DEVELOPMENT
MET	BOARD/COMM MEETING/MEETING PREP
TRL	TRAVEL
	IT DEPARTMENT
MAIN	MAINTENANCE
COF	CONFIGURATION
OP	OPERATIONS
PLAN	PLANNING
DOC	DOCUMENTATION
	CASE MANAGEMENT/JOB CENTER STAFF
CM	CASE MANAGEMENT
MON	MONITORING
REVIEW	CASE LOAD/WORKSITE
WS	WORKSHOP/TRAINING
PS	PARTICIPANT SERVICE/TRANSPORTING CLIENTS
ES	EMPLOYER SERVICES

Revised September 2019; May 2020: June 2021: August 2022; July 2023; Reviewed April 2024; Revised March 2026, November 2026.