



ACCOUNTING MANUAL

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Introduction

Workforce Solutions of Providence/Cranston is municipal agency of the Cities of Providence and Cranston which makes up a Workforce Development Area (WDA) that administers primarily employment and training related programs and provides services to the unemployed or underemployed residents of Rhode Island. Our service area includes the Cities of Providence and Cranston.

The primary object of this manual is to consolidate all administrative policies and procedures in one user friendly manual. The financial administration area is geared to insure the accurate recording of all transactions, which will facilitate the ultimate goals of accurate, timely internal and external financial reports and ensure compliance with State and Federal requirements.

Responsible Parties

The Finance Unit consists of staff that manages and processes the financial transactions. The department includes the following positions:

Fiscal Manager has ultimate responsibility for the Department and strategic financial leadership.

Internal Auditor who has responsibility for the transactional recording to the general ledger and reporting to funding sources.

Assistant Accounting Officer who is responsible for recording of transactions and account reconciliations.

Information Technology is managed by the City of Providence IT Department.

Human Resources is managed by the City of Providence HR Department.

Security

Finance Unit

The WSPC offices are access controlled by two doors requiring key card access or specific granting of access. Individual cabinets and desks will be locked where necessary to safe guard contents.

Assess to Electronically Stored Data

Administration of passwords to the WSPC network is administered by City of Providence IT Department. Each password enables a user to gain access to only those software and data files necessary for each employee's required duties.

Back Up System

Back up of the WSPC network, including but not limited to the financial reporting system is done nightly by the City of Providence IT Department. Back up data is secured in in 3 methods:

- 1-Back-up data is stored in a back-up file on the primary server.
- 2- Back-up data is stored in a back-up file on a separate server.
- 3- Back-up data is stored in a Cloud storage provider.

Systems Overview

General Ledger

WSPC uses the LAWSON-ERP to electronically maintain its financial records.. The software is specifically designed for municipal government. WSPC utilizes the following modules offered by LAWSON – General Ledger, Accounts Payable, Accounts Receivable, Allocation Manager, Bank Reconciliation, Budget, Data Import/Export, Electronic Funds Transfer, Encumbrances, Executive View, Forms Designer, Grant Administration, and Purchase Orders, Human Resources and Payroll.

LAWSON is password protected. Passwords are generated by the IT Department.

Transactions are recorded daily. WSPC is on the Accrual basis for expenditures in LAWSON. Receivables are tracked separately using a variety of systems. The system is maintained in a manner which facilitates the preparation of internal reporting and communications as well as supporting a wide variety of external reporting requirements to funding sources.

Chart of Accounts

The chart of accounts is the framework for the general ledger system. The coding employs a 20 digit code with 4 segments.

XX	General Ledger Company
XXX	Fund
XXX	Cost Center
XXXXX	Object Code
XXX-XXXXX-XX	Activities (Grants)
XXXX	Accounts Category

General Ledger Account Number further delineates the account classifications as follows:

10000 – 19999	Assets
20000 – 29999	Liabilities
30000 – 39999	Net Assets
40000 – 49999	Revenue
50000 – 59999	Expenses

Fiscal Year/Program Year of WSPC

The year begins on July 1 and ends on June 30.

Internal Controls

WSPC’s internal controls are designed to safeguard assets, both monetary and physical, verify and ensure the accuracy of accounting records, promote operational efficiencies where possible and adhere to WSPC policy. WSPC will establish and maintain effective internal controls that provide reasonable

assurance that grants are managed in compliance with federal statutes, regulations, and award terms and conditions. While all employees play some role in the internal control function, the financial operations and reporting functions of the Agency are centralized within the Finance Unit. The organizational structure and assignment of authority promotes our control conscious environment as all transactions must be appropriately authorized. The consistent application of processes and procedures described here in prevent error, loss, fraud, and noncompliance.

Management is aware of factors in the Agency's operations which may represent a risk of control failure such as a change in the volume or nature of transactions, changes in key personnel and/or the degree in which one control relies on another. Internal controls will evolve with organizational changes. The design and assessment of internal controls is a continuous and ongoing process. Any identified weakness will be immediately addressed.

Duties are segregated within the Fiscal Unit to ensure that no individual is responsible for the processing of any one transaction.

Cash Management

All properly approved disbursement/purchase requisitions are submitted to the Assistant Accounting Officer for entering into the LAWSON accounting ledger software.

Cash needs are assessed weekly or as required by the Assistant Accounting officer. An analysis is prepared which compares cash on hand per the general ledger plus deposits in transit and outstanding requests from the State of RI less projected disbursements that are more than 7 days old. A request is submitted to the State WIOA Office and the funds are then wire transferred to our account. A journal entry is prepared to record the wire transfer to the appropriate revenue account for the general ledger.

A General Ledger report generated by LAWSON is used to prepare the "Request for Reimbursement of Workforce Innovation & Opportunity Act Funds" which is submitted to the State of Rhode Island Department of Labor & Training.

The LAWSON system summarizes all *actual expenditures* incurred by funding source and general ledger account number, as well as by expense natural class such as salaries, rent, supplies, etc. This information is used to prepare a worksheet used by the Fiscal Manager that compares actual expenditures incurred to the estimated cash needs of the organization. The variance from the estimated amount to the actual amount is noted and reconciled by the Fiscal Manager. The cash request is made for *actual costs* incurred.

Budgets

Organizational Budgets

WSPC has an Operating Budget reviewed by the Executive Sub-Committee of the WDB and recommended for approval by the Workforce Development Board (WDB) by June 30 and is the document which guides all financial decisions for the program year.

The Operating Budget is sourced from the estimated revenues the organization expects to receive in administrative funds as of the rendering of the budget. Due primarily to timing, not all factors are known as of June 30. A budget with a contingency line will generally be necessary with a modification

done later in the calendar year, generally by October, to recognize any changes such as carry-out and official notification of program allocations.

A mid-year budget review of plan to actual expenditures will be accomplished by the Executive Sub-Committee of the WDB in addition to the WDB.

A revenue forecast will be generated which should encompass known funding, as well as projected new funding. The revenue forecast should also consider the long-range planning of the Board and the needs of the community. The revenue forecast will then be broken down as to how much is for Administration, In-house Program, direct charge items, and service to clients (includes procured contracts, ITA's, and other) for the program year. Other specific items and terms should also be noted. The Fiscal Manager will engage Program Directors and other staff as appropriate.

A detailed expenditure budget that corresponds to the revenue forecast will be prepared incorporating the use of estimates, future staffing needs, economic factors, and input from Program Directors and others as appropriate. The Fiscal Manager will provide input and review the draft expenditure budget.

The draft budget is presented to the Executive Sub-Committee of the Workforce Development Board for their review and comment. Any necessary changes will be incorporated so that the Sub-Committee may recommend adoption to the WDB.

Program Budgets

Program budgets are created by a cross functional team of staff lead by the Fiscal Manager. Expenditures are linked directly to grant goals, activity levels and timeframes detailed by the programmatic scope of work. All budgeted expenditures must be reasonable, allowable and allocable. Program budgets may need to be modified from time to time. Such modifications can be initiated either by Program Directors or by Finance Personnel. Individual contracts will be reviewed to ensure compliance with contract requirements for variances or specific line item directives.

Financial Reports

Program Financial Reports

Financial reports will be rendered in accordance with timelines provided in the grant or contract documents. The Fiscal Manager has primary responsibility for ensuring financial reports are rendered to the funder timely and accurately. Reporting duties in whole or in part may be delegated to other staff at the Fiscal Managers discretion. The LAWSON system will generate the report used for the source document in all cases. Estimates and allocations may be necessary to complete the report as accurately as possible. In all cases these estimates and allocations will be recorded and maintained as part of the supporting documentation for each report rendered.

Grant/Contract Close Outs

Grant/contract close outs will be performed by the Fiscal Manager in accordance with grant requirements and any unexpended cash will be refunded as directed by the Close Out document.

Procedures Associated with Expenditures and Disbursements

All WSPC expenditures shall be:

- Properly authorized
- Reasonable
- Necessary
- In compliance with laws, regulations, and contract provisions
- Charged or allocated to the proper cost objective/category-Grant

Proper Authorization – All expenditures must have proper authorization under the Budget and the assigned approvals. All expenditures are made by the use of a properly completed purchase order through the City of Providence Purchasing Department. The purchase order shall contain the terms and conditions of each purchase. No payments are to be made to Grantees without signed contracts in place.

Reasonable – All expenditures must be reasonable. Per the City of Providence Home Rule Charter, expenditures for items under \$5,000 should be competitively sourced, if available, but do not need to be competitively bid. Competitive sourcing would include, but not be limited to, the use of verbal quotes, catalogs, and price lists. Quality, reputation, price, delivery, and other applicable items should be considered in deciding the vendor to be used. For expenditures more than \$5,000 the expenditure should be competitively bid using the RFP process. All purchases referenced above shall be conducted by the City of Providence Purchasing Department and the Board of Contract & Supply.

Necessary – All expenditures must be necessary to enhance or fulfill duties or obligations of WSPC.

In Compliance with Laws, Regulations, and Contract Provisions – Expenditures must comply with all applicable laws, regulations, contract provisions, and 20 CFR Chapter I and III; Uniform Administrative Requirements. WSPC will not expend any funds on illegal items. WSPC will not contract with any suspended or debarred vendor or agency.

Charged or Allocated to the Proper Cost Objective/Category – Allowable costs for WSPC's programs shall be charged (allocated) to a particular cost objective/category to the extent that benefits are received by such cost objective/category. Joint and similar types of costs may be charged initially to a cost pool used for the accumulation of such costs pending distribution in due course to the ultimate benefiting cost objective/category. Classification of these costs will be in accordance with the WIOA and OMB Uniform Administrative Requirements. All costs that can be directly charged/allocated must be charged/allocated in that manner. When costs are pooled instead of directly assigned to a final cost objective, the pool must be allocated using a base in accordance with reasonable criteria, and be supported by current data. Under this method, indirect costs consist exclusively of general and administrative expenses.

Program Income

Program Income Requirements for Workforce Solutions of Providence/Cranston as the Fiscal Agent for the Workforce Development Area (WDA)

WDA Fiscal Agents generating income under a grant agreement may retain the income earned only if such income is used to support allowable activities under the Workforce Innovation Opportunity Act (WIOA) of 2014.

Program income shall be used prior to the submission of the final report for the funding period of the program year to which the earnings are attributable.

Program income not used in accordance with the requirements of this section is subject to recapture by the Department of Labor & Training.

Program income shall be returned to Department of Labor & Training, if the income cannot be used by the WDA.

The WDA is not accountable for income earned after the end of the award period. However, the WDA must report program income expended after the grant period if the income was earned during the grant period.

WDAs are to track program income expenditures on a first-in first-out basis. Therefore, the first dollar of program income spent by the WDA is to be counted against the first dollar of the program income that the WDA earned.

Program income may not be spent to cover disallowed costs.

Any equipment purchased with program income is subject to the requirements set forth in the policies covering property management and inventory.

Receipt and disbursement of program income shall be reported on the WDA Quarterly fiscal Report forms (ETA-9130)

Payroll

For payroll purposes, the pay period is bi-weekly with payday on Friday.

WSPC is required to cooperate and adhere to any court orders, liens or wage assignments concerning the payment of your earnings to others. When the company receives a notice of a pending garnishment or wage assignment, a member of the Payroll Department will discuss the arrangements with the employee to satisfy the court order.

Timesheets

Federal and State laws require that an accurate record be kept of the hours worked by all employees. Completion and submission of weekly time sheets provides a convenient and accurate method of accomplishing this. It is the employee's obligation to fully and accurately complete their own time sheet each week and verify all necessary information regarding the date and hours worked.

Processing of Timesheets

Payroll is processed electronically. Employees are required to enter their time on timesheets that display all activity codes. Timesheets must be fully approved by Thursday of the pay week for processing.

Distribution of Payroll

Employees are encouraged to enroll in direct deposit services. Live checks are disseminated to those employees who have not elected direct deposit.

Designated Responsibilities for Payroll Processing

Employees: Record time accurately using the designated system or form; approve their time record timely.

Supervisor: Review timesheets for accuracy (labor allocations, hours worked, utilization of paid time off); sign/approve timely

Fiscal Manager and City of Providence Payroll Division: Provides general supervision and compliance and maintains the employee data base to include but not limited to adding new hires and terminations; accurately input or imports all-time records; maintains employee payroll files and time sheet files.

Payroll information is to be held strictly confidential. Records and systems will be safeguarded by password and by granting access at the lowest level required to perform assigned duties. Passwords should be held confidential.

Subcontractors

Classification of Workers as Independent Contractors or Employees

It is the policy of WSPC to follow the guidance of both the Internal Revenue Service and the Department of Labor & Training regulations regarding classification of workers. WSPC considers all relevant facts and circumstances regarding the relationship between the Agency and the individual in making determinations about the classification of workers as independent contractors or employees. This determination is based on the degree of control and independence associated with the relationship between WSPC and the individual. Facts that provide evidence of the degree of control and independence fall into three categories:

- Behavioral control
- Financial control
- The type of relationship of the parties

Facts associated with each of these categories that will be considered in making employee/contractor determinations shall include:

- Behavioral control:
 - Instructions given by WSPC to the worker that indicate control over the worker (suggesting an employee relationship), such as:
 - When and where to work
 - What tools or equipment to use

- What workers to hire or to assist with the work
 - Where to purchase supplies and services
 - What work must be performed by a specified individual
 - What order or sequence to follow
- Training provided by WSPC to the worker (i.e., employees typically are trained by their employer, whereas contractors typically provide their own training).
- Financial control:
 - The extent to which the worker has unreimbursed business expenses (i.e., employees are more likely to be fully reimbursed for their expenses than is a contractor).
 - The extent of the worker's investment in the facilities/assets used in performing services for WSPC (greater investment associated with contractors).
 - The extent to which the worker makes services available to the relevant market.
 - How WSPC pays the worker (i.e., guaranteed regular wage for employees vs. flat fee paid to some contractors).
 - The extent to which the worker can realize a profit or loss.
- Type of Relationship:
 - Written contracts describing the relationship that WSPC and the individual intend to create.
 - Whether WSPC provides the worker with employee-type benefits, such as insurance, paid leave, etc.
 - The permanency of the relationship.
 - The extent to which services performed by the worker are a key aspect of the regular business of WSPC.

If an individual is determined to have independent contractor status, the individual will be sent a Form 1099 if total compensation paid to that individual for any calendar year, on the cash basis, is \$600 or more. The amount reported on a Form 1099 is equal to the compensation paid to that person during a calendar year (on the cash basis). If an individual qualifies as an employee, a personnel file will be created for that individual and all documentation required by the WSPC personnel policies shall be obtained. The policies described in the remainder of this section shall apply to all workers classified as employees.

Dissemination of Payroll Information

Payroll information is held confidential. Outside requests (for verification, etc.) for payroll information are referred to the Human Resource Department of the City of Providence or Cranston as appropriate

Requests for information should be made to the WSPC Administrator who will forward the request.

Employees with access to confidential information are expected to hold this information in utmost confidence. Any breach of confidentiality will result in disciplinary action up to and including termination.

Cash Disbursements

Disbursements are conducted by the City of Providence Treasurers Office.

Invoice Process

A separate process is used to process contractor invoices for WIOA services to ensure that the contractor has not exceeded their approved budget and to determine whether or not a budget modification may be warranted.

Program Manager:

- Receives monthly invoices from contractors via e-mail, fax, regular mail, or hand delivery
- Review each invoice to ensure that it is properly completed and includes a signature.
- Forwards approved invoices to the Assistant Accounting Officer.

Assistant Accounting Officer:

- Compare the amount billed by line item to each contractor's established budget to verify that there are funds in the budget to pay the invoice as submitted.
- Prepare a Requisition Form to obtain a Purchase Order. The Purchase Order along with the Invoice is submitted to the Controller's Office for payment.

Participant Related Expenditures

Stale Dated Checks

Stale checks may be voided by the City Of Providence Accounts Payable Supervisor and re-issued.

Staff Travel Reimbursements

Conference Attendance Requests

Prior to registering for a conference, a Conference Attendance Request/Travel Advance Form needs to be completed. The form should include dates and purpose of the conference, funding source, an estimate of all expenses and conference agenda. The form is to be submitted to the WSPC Administrator for approval. Upon approval, travel advances will be processed.

Local Travel

A. DEFINITION – Local travel includes day trips where the traveler goes less than 50 miles from the employee's work location.

B. REQUIREMENTS – Only the travel determined to be for official WSPC business is eligible for reimbursement. All travel must be by a usual traveled route. Any extra costs incurred by a traveler using an indirect route for his/her own convenience shall be the responsibility of the traveler.

All WSPC employees who are members of Local 1033 and who are in a position that requires travel are paid a flat rate. These costs are supported by the City of Providence General Fund.

Non-union employees must complete the City of Providence "Travel Expense Report."

C. ALLOWABLE EXPENSES

- MILEAGE** – Mileage may be claimed when using a privately owned vehicle. Reimbursements will be at a mileage rate determined by the IRS for employee business expenses. Mileage shall be determined from the WSPC Mileage Matrix, which provides mileage between One Stop destinations or from an on-line site such as MapQuest® or Google Maps®. Mileage may also be determined using beginning and ending odometer

readings. No reimbursement will be paid for travel between the employee's residence and his/her work station. If the employee does not begin or end the work day at his/her work station, the regular commuting mileage must be deducted from the day's mileage.

- b. INCIDENTAL EXPENSES** – Incidental expenses that shall be authorized for local travel are tolls, parking fees, and official communications. These expenses must be supported by receipts.
 - c. MEALS (Local Travel Only)** – Not allowed
 - d. Out Of State One Day Training/Conference** –
 - i. DEFINITION** – Travel includes day trips where the traveler goes more than 50 miles from the employee's work location and outside of the State of Rhode Island
 - ii. ALLOWABLE EXPENSES** – In addition to the items provided for above, Lodging will be reimbursed for the preceding night if a conference is scheduled to begin at 9AM or earlier. Lodging for the night of the conference will be reimbursed for the day of the conference if the conference is scheduled to end at 6PM or later. This reimbursement is subject to funding availability and must be approved in advance using the Out of State Travel Advance Form. Incidental room expenditures (movies, alcoholic beverages, room service, internet fees, dry cleaning, etc.) are not allowable expenditures and will not be reimbursed.
- D. REPORTS** - A Travel Expense Report and if applicable, Staff Travel and Entertainment Report must be submitted no later than 10 days after the end of each month to claim all reimbursements during that month. Reports must include the dates of travel, purpose and the point of origin and destination for each trip. All reports must be signed and dated by the employee, and then submitted to their supervisor for approval. Receipts must be attached to support each reimbursement. Receipts must be detailed. Any purchase not supported by a receipt will not be reimbursed (exceptions: meals provided for as per diem).

Out-Of-Area/Overnight Travel

- A. DEFINITION** - This is continuous travel extending beyond a 50 mile radius of the employee's work location, and may or may not require an overnight absence.
- B. REQUIREMENTS** - Travel arrangements must be authorized by the WSPC Administrator prior to each trip on an Out of State Travel Advance Form (attached). A copy of the program or agenda itemizing the registration fees and any meals or lodging included in the registration fee shall be attached to this form.

Upon approval by the Administrator, the form will be forwarded to the Fiscal Manager and any approved travel advances will be processed. If the program agenda is not available prior to the trip, it will be submitted within ten (10) working days following the return date.

C. ALLOWABLE EXPENSES

- iii. **MILEAGE** - For out-of-area travel (beyond a 50 mile radius of the employee's work location), employees should use a rental vehicle, or a privately owned vehicle. Mileage reimbursements will be at the current IRS mileage rate for employee business expenses. The mileage reimbursement should not exceed the cost of a round trip airfare or rental vehicle, depending on the location of the meeting. Out of area mileage shall be determined by obtaining directions and mileage between locations from on-line sites such as MapQuest® or Google Maps® or using beginning and ending odometer readings.
- iv. **AIRFARE/ TRAIN/RENTAL VEHICLES** – When booking transportation to your destination, it is expected that you will travel via the most economical way. Arrangements for transportation will be handled by the Administrative staff. If an employee chooses to use his/her own personal credit card, they will be reimbursed after the trip is completed and all travel forms have been submitted with receipts. Reasonable baggage charges are allowable.
- v. **MEALS** - Travelers will be reimbursed for meal expenses up to \$75 per day (\$10 breakfast, \$15 lunch and \$50 dinner). Receipts are not required however; you will not be reimbursed for meals if they are included with the conference. Meals charged to the Corporate Credit Card must be supported by the detailed receipt and per diem charges are not permitted for any employee whose meal was paid for with a Corporate Credit Card. Alcoholic beverages are an unallowable expense and will not be reimbursed. Please ensure that you attach a copy of the conference agenda to the travel expense report.
- vi. **LODGING** - Arrangements for lodging will be handled by the Administrative staff. If an employee chooses to use his/her own personal credit card, they will be reimbursed after the trip is completed and all travel forms have been submitted with receipts. Incidental room expenditures (movies, alcoholic beverages, room service, internet fees, dry cleaning, etc.) are not allowable expenditures and will not be reimbursed.
- vii. **PARKING, TOLLS & PUBLIC TRANSPORTATION** - These costs will be reimbursed if receipts are submitted, or appropriate justification is provided.
- viii. **CONFERENCE REGISTRATION FEES** – Conference registration fees required in official travel for admittance to meetings will be paid in advance.

D. TRAVEL ADVANCES – Lodging, transportation costs and conference registration fees are to be secured paid in advance whenever possible. If you choose to use a personal credit card, you will be reimbursed upon submission of the Travel Expense Report and supporting documentation.

REPORTS - A separate Travel Expense Report is to be submitted for each trip taken, and the expenses should not be commingled with local travel on any report. The purpose of the trip must be stated on the report. Reports shall include the conference agenda, point of origin and destination, the dates of departure and return and an itemization of all expenditures. All reports must be signed and dated by

the employee submitting the claim, and then forwarded to the administrator for approval. Expenses will not be reimbursed if the Staff Travel and Expense Report is not completed. All reports must be submitted within ten (10) working days following the return date.

Credit Cards

Agency Credit Cards are not authorized.

Petty Cash

WSPC does not maintain a petty cash account

Disallowed Expenditures

State and/or Federal funds must be spent according to program guidelines on allowable items as covered in the Uniform Code (2 CFR 200.400) and further defined by State guidelines. Examples of disallowed expenditures include:

- Alcoholic Beverages
- Bad Debit
- Support of political activities or lobbying
- Fundraising expenses
- Interest or finance charges
- Personal expenses that solely benefit the employee

Purchase and Utilization of Gift Cards

1. The original purchase of the debit/gift cards must be substantiated with proper documentation. The cost should pass the “prudent person” test. A cost is allowable if it is reasonable and necessary to the implementation of the program.
2. Proper documentation is an invoice and/or receipt of the items purchased. In addition, proof of payment should also accompany the invoice or receipt. This is typically a copy of a check and/or a check stub.
3. Once purchased, the debit/gift cards should be logged and properly safeguarded.
4. The distribution of the debit/gift cards should be properly recorded noting the person receiving the incentive, reason, amount, identifying number, etc.
5. At all times, the amount of debit/gift cards on hand plus the properly recorded distributed card should reconcile to the originally purchased number of debit/gift cards. This is similar to the recording of a petty cash account on an impress basis.

Equipment and Property Management

Equipment is defined in the Uniform Code in Sec. 200.310-200.316 as tangible, nonexpendable personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit, including all costs related to the property's final intended use.

Property records maintained by WSPC's Fiscal Manager shall include the following information:

Property description

Serial number or Identification number

Acquisition date

Unit Cost Acquisition

Location of Property

Condition of Property

Disposition date and manner of disposal of property if applicable

Funding source of property identified upon payment

Periodic physical inventories are conducted by the Fiscal Manager and reconciled to property records at least once every two years.

Replacement Policy

WSPC has adopted a 4 year replacement policy on computers / laptops. Generally a computer will be scheduled for replacement any time after its 4th year purchase anniversary. All other items will be subject to replacement after meeting the two following criteria:

The warranty has expired

1. The cost to repair the item exceeds 70% of its current estimated value

Disposition of Property

When property is no longer needed by WSPC, the Fiscal Manager shall submit written correspondence to the WSPC Administrator concerning the disposition of property. This correspondence will be submitted to the City of Providence Director of Public Property for proper disposition as described in the Uniform Code Sec. 200.313

Extraordinary Disposition of Property

WSPC maintains safeguards to prevent loss, damage or theft of property. Any loss, damage or theft is duly investigated and the results of the corrective actions will be fully documented.

Recycling of Property

WSPC takes into consideration the fast pace of technology and the shortened shelf life of equipment, so its policy is to recycle whenever possible and practical. In its efforts WSPC attempts to recycle the following items according to the City of Providence Sustainability Policy.

- Paper / Cardboard
- Photocopiers
- Printers / Toner Cartridges / Ink Cartridges
- Faxes
- Computers / Accessories
- Miscellaneous IT Peripherals
- Cell Phones
- Furniture

Procedures Associated with Revenues and Cash Receipts

Cash Receipts – Checks and Cash

WSPC periodically receives checks. Deposits are made at least weekly.

Cash Receipts – Electronic Payments

WSPC primarily receives grant funds electronically.

Classification of Revenue

Program Income

Program income shall be reported and applied as 200.307 of the Uniform Code.

Journal Entries

Manual general ledger journal entries are an essential part of the work of finance personnel. The aim of this document is to ensure a consistent methodology for manual general ledger journal entries. Staff that are responsible for preparing, entering, or approving journal entries must be knowledgeable of journal entry procedures. The general journal is also used for the recording of transactions that do not arise from the accounts payable, cash disbursements or cash receipts journal. Such transactions could include:

- Capitalizing Fixed Assets
- Correction of errors
- Recording of month or year-end adjustments
- Recording non cash transactions
- Recording payroll and payroll related charges
- Recording bank account transfers

All journal entries must be adequately supported by the source documentation that necessitated the need for the journal entry. All journal entries are submitted to the Accounting Manager, with supporting documentation attached, for review and approval. Where the Accounting Manager generates a journal entry, the Fiscal Manager will review and approve. Where the Fiscal Manager is the creator of a journal entry, the Accounting Manager will review and input the transaction. Journal entries are kept by batch number in binders.

Reconciliations

Bank Account

All bank accounts of the WSPC will be reconciled on a monthly basis within one week of the receipt of the bank statement from the bank. The reconciliation of the bank accounts is required as it provides a monitoring of the accounts for proper recording to the LAWSON System and a procedure to discover any perpetuation of an unauthorized expenditure or theft from the account. All signatures on the account are authorized by the Treasurer or Controller. The drawdown account shall have the ability to transfer funds to the other WSPC accounts by means of either telephone or internet. This transfer ability is limited to only these accounts and no other accounts. The Finance Director will be responsible for the proper setting up and authorization for bank accounts.

Cost Allocation

Workforce Solutions of Providence/Cranston allocates cost to the extent that the receiving program received benefit. The general approach of WSPC in allocating costs to particular grants, contracts and activities are as follows:

- All allowable direct costs are charged directly to programs, grants, activity, etc. All payables are coded and signed off in accordance with our accounting policy and procedures.
- Allowable direct costs that can be identified to more than one program (allocable as direct) are prorated individually as direct costs using a base most appropriate to the particular cost being prorated.

All other allowable program costs (Program costs that benefit all programs and cannot be identified to a specific program) are allocated to programs, grant, etc. using a base that results in an equitable distribution

- All other allowable general and administrative costs (costs that benefit all programs and cannot be identified to a specific program) are charged to the cost pool fund (999).
- This cost pool fund 999 is then allocated to appropriate cost centers using a base that results in an equitable distribution.

The Fiscal Manager will review the plan annually for any necessary updates.

Indirect Cost Rate

Workforce Solutions of Providence/Cranston will maintain a Federally Approved Indirect Cost Rate. The annual submission will be completed by the Fiscal Manager and will be based on directives from the cognizant agency – USDOL – currently titled “A Guide for Indirect Cost Rate Determination”.

Procurement Policies & Procedures

WSPC Procurement Policy is in accordance with the City of Providence Home Rule Charter Sec. 106 (c) & 107.

Risk Management

Insurance Overview

Most of the organizations risk is covered by the City of Providence as a Self-Insurer.

Stand-in Costs and Audit Resolution

Criteria

Stand-in costs are non-Federal costs that may be substituted for disallowed grant costs when certain conditions are met. Stand-in costs must meet the following criteria:

- To be considered, proposed stand-in cost shall have been actually incurred allowable grant costs that have not been charged to the Federal-funded program, included within the scope of the audit, and accounted for in the auditee's financial system required by 29 CFR Part 97 of 95 as appropriate. Cash match (i.e., expenditures of the organization used as match) in excess of the required match may also be considered for use as stand-in costs.
- To be accepted, stand-in costs must come from the same year as the costs that they are proposed to replace, and they must not cause a violation of the administrative or other cost limitations. Each of the separate criteria for consideration of proposed stand-in costs is discussed below:

Criterion: Must be allowable costs that were actually incurred for the benefit of the program and paid by a non-Federal fund source. Thus, for example, the dollar value of in-kind donations cannot be recognized as stand-in costs. Also inasmuch as costs must be "not-of-credits" under the governing cost principles, the dollar value of discounts cannot be considered as an allowable grant cost.

Criterion: Must have been included within the scope of the organization's single audit (not necessarily tested but potentially subject to testing). This means that the costs must be recorded and included in the financial statements presented by the agency to the auditor for audit. Failure to include unbilled costs disqualifies the costs for stand-in consideration.

Criterion: Must have been accounted for in the auditee's financial system. This means that the unbilled expense must be recorded and documented in the administrative entity's books of accounts. It cannot be presented as a separate consideration outside the entity's accounting system.

Criterion – Must be adequately documented in the same manner as all other funded program costs. This means that the unbilled expense must be treated in a manner consistent with the cost principles affecting other expenses, including but not limited to the cost allocation methodology, cost classification methodology, and supporting documentation requirements.

Caution: Stand-in costs cannot be created using circumstances or conditions that appear to be legitimate liabilities if no actual costs are incurred by any entity.

Certain costs, including in-kind contributions, are not considered unpaid program liabilities, but rather as in-kind match; therefore, they cannot be used as stand-in costs because they cannot be charged to the Federal grant. Examples of other costs that are not stand-in costs include:

- Uncompensated overtime
- Unbilled premises costs associated with fully depreciated publicly owned buildings
- Allocated costs derived from an improper allocation methodology
- Discounts, refunds, rebates
- Any State share of the cost of State or community college tuition.

Two other caveats should be mentioned. Allowable stand-in costs may be used to trade or substituted for disallowed costs under certain conditions. Second, if the cause of the disallowed cost was fraud, then the DOL will not ordinarily consider proposals of stand-in to substitute for such costs.

Workforce Solutions of Providence/Cranston Oversight and Monitoring Policy

Desk Review

The process of data acquisition, verification, comparison and analysis begins in the desk review. This review involves a review of in-house and/or requested documents and performance indicators. The desk review allows for the monitors to become familiar with the programs, to review financial and participant data and to test compliance prior to the on-site visit. The desk review also serves to identify or “red flag” potential or recurring problems.

Documents you may want to examine during the desk review include:

- Grant agreement, contract, sub-agreements, and modifications or amendments
- Prior monitoring reports and work papers
- MIS and financial data submitted by the sub-recipient/vendor
- Financial and audit reports and requests for payment or invoices from the sub-recipient/vendor
- Correspondence between the State, local board, sub-recipient and contractors as well as technical assistance reports and staff memos regarding the sub-recipient/vendor
- Complaints and grievances
- Consultation with appropriate personnel that may be aware of problem areas or exemplary performance

Program and Fiscal Monitoring Activities

The WSPC is required to ensure the accountability of vendors and contract service providers. Therefore, monitoring activities have been developed to: ensure programs achieve intended results; ensure resources are efficiently and effectively used for authorized purposes and are protected from waste, fraud, and abuse; and ensure reliable and timely information is captured and reported to serve as the basis for improved decision-making and required reporting.

Comprehensive monitoring activities include site visits, interviews, desk reviews, and analyses of both financial and program outcomes to help identify compliance violations and potential weaknesses before such activities result in substandard performance or questioned costs. Monitoring activities will assess vendor's or contract service provider's compliance with applicable federal, state, and local laws, regulations, contract provisions/grant agreement, policies, and official directives. WSPC will assess the vendor's or contract service provider's compliance with the appropriate uniform administrative requirements for grants and agreements applicable to the type of entity receiving funds. Monitoring reviews may result in findings that require immediate corrective action or recommendations that provide practical solutions.

I. Scope and Purpose

This policy sets forth requirements for oversight and monitoring of all entities in the Providence/Cranston Workforce Development Area (PCWDA) receiving Workforce Innovation Opportunity Act (WIOA) funds. This policy will govern oversight and monitoring of all sub-grantees/vendors of the PCWDA.

II. Local Oversight and Monitoring

WIOA Section 117(d)(4) requires the local board, in partnership with the chief elected officials, to conduct oversight with respect to local programs of youth activities authorized under section 129, local employment and training activities authorized under section 134, and the one-stop delivery system in the local area.

WIOA Section 185(c)(3) and 20 CFR part 667.410(a)(1-3) states that each sub-recipient of funds under WIOA Title I must conduct regular oversight and monitoring of its WIOA activities and those of its sub-recipients and contractors in order to:

- Determine that expenditures have been made against the cost categories and within the cost limitations specified in the Act and Federal Regulations;
- Determine whether or not there is compliance with uniform administrative requirements as applicable and other provisions of the Act and Federal Regulations and State law, policy and guidelines and other applicable laws and regulations; and
- Provide technical assistance as necessary and appropriate.

Scope

The following systems or areas of Sub-grantee/Contractor operations are included within the scope of the on-site monitoring reviews, as appropriate:

Fiscal monitoring activities. The WSPC will conduct annual onsite fiscal monitoring activities to ensure that grant funds and other assets are adequately safeguarded and that their use is in compliance with federal, state and local requirements. Processes and procedures used to

determine vendor and contract service provider performance may include the review and evaluation of one or more of the following.

1. Accounting and reporting systems.
2. Budget methodologies.
3. Cash management practices.
4. Cost allocation plans and processes.
5. Cash disbursement compliance and documentation.
6. Program income identification and reporting.
7. Insurance coverage and risk exposure.
8. Payroll administration.
9. Purchasing and procurement processes and procedures.
10. Property accountability and safeguarding.
11. Internal controls.
 - Procurement,
 - Fiscal accountability,
 - An examination of actual expenditures against the cost categories and cost limitations,
 - Property management,
 - Frequency

To ensure compliance with the Act, Federal Regulations, State law, contractual agreements and state policies, the PCWDB shall ensure a review of each contract during the program year or during the Sub-grant period if the duration of the contract is less than one year. Periodic desk reviews may also be conducted.

Local Monitoring Procedures

Monitoring Schedule: Monitoring Schedule is established by the Fiscal Monitor

Review Notification

The PCWDB will make every effort to provide advance notification to each of its sub-grantees prior to the on-site review (preferably two weeks), except when unannounced visits are conducted.

Monitoring Questionnaire

The WSPC monitoring questionnaire will be completed for the on-site visit. Procedures in the policy will include performance reviews to ensure that pertinent financial data will be collected and analyzed for all program activities.

On-site Review Process

When appropriate, an on-site review is conducted consisting of:

- An entry conference to brief agency officials on the scope of the review and to make appropriate arrangements;

- A review of administrative, fiscal systems and transactions;

Performance of test-work is based on a review and examination of WIOA records and interviews to determine if adequate internal controls and procedures are in place. The process should include an exit conference to apprise agency officials of probable findings.

Documentation of Findings

After each review, all findings will be documented in writing and will include a description of the specific violation of Federal or State laws, policies, regulations and/or contractual provisions. The detailed monitoring instrument will include space for noting findings and specifying the law, policy, regulation, or contractual provision resulting in the finding.

Monitoring Report

After each review, a written report will be prepared detailing any significant findings and recommending the appropriate corrective action or to indicate that there are no findings within three weeks of completion of the review. The report will be transmitted to the entity reviewed and appropriate corrective action will be requested. The following elements will be included in the written report:

A face page to be signed by all monitors who participated in the review and the signature of supervisory level staff;

The dates of the review and areas covered during the review;

A sequential listing of findings and recommendations, if applicable. Where findings are noted, each finding shall consist of an objective narrative description of a violation of Federal or State laws, policies, regulations, and/or contractual provisions; and

Each finding is to be followed by a recommendation which sets forth the most appropriate action to correct the deficiency or violation noted in the finding.

Corrective Action

Each report of findings and recommendations will be forwarded to the sub-grantee within 30 days from the date of the report. The sub-grantee/vendor will be requested to identify specific corrective action measures implemented or planned by the sub-grantee for each finding and recommendation.

Upon receipt of the entity's corrective action plan, the monitor will review the response and comment on the acceptability of the proposed corrective action. If the corrective action plan is deemed acceptable, the file is closed. If the corrective action plan or any part thereof is unacceptable, additional corrective action is requested. The file will remain open until all corrective actions have been accepted.

Acceptance/Non-Acceptance of Corrective Action

Notice of acceptance or non-acceptance of the proposed corrective action plan will be forwarded within 30 working days of receipt of the plan. If the proposed plan is not accepted, PCWDB may require submission of a subsequent plan to be received within 10 days from the date of the notice. If the subsequent plan is deemed unacceptable, the PCWDB may again request submission of a new plan within a specified timeframe or take other action in accordance with the Law, Federal Regulations, and administrative requirement as deemed appropriate relevant to the circumstances.

Follow-Up Monitoring and Verification of Corrective Action

Based on the corrective action plan submitted, the PCWDB may institute a follow-up monitoring visit. If a follow-up visit is appropriate, the review will be designed to determine if the corrective action measures taken were adequate to resolve the noted deficiencies.

Permanent Monitoring Files

Permanent and official monitoring files will be maintained by the WSPC. A separate file will be maintained for each on-site visit. At a minimum, the files will contain the following records:

- The letter announcing the monitoring visit, when appropriate.
- NOTE: In some instances it may be more practical to use telephone or email contact to schedule the monitoring visit with a letter to follow.
- Completed pre-onsite planning document;
- Signed monitoring report;
- Completed monitoring questionnaire;
- Letter transmitting report to sub-grantee/vendor, and if applicable, requesting a corrective action response from the sub-grantee/vendor;
- Response(s) from sub-grantee, when appropriate;
- Letter(s) to sub-grantee/vendor accepting/rejecting corrective action;
- and
- Working paper file to include actual test-work performed and documentation to support findings.

An official monitoring file checklist will be developed to help ensure the maintenance of appropriate contents in the permanent monitoring file.

Desk Monitoring

Desk monitoring may be used for contracts and training programs. Following are the criteria that must be met for a desk monitoring to occur:

- Adequate documentation is obtained and maintained in permanent monitoring files to be documented.
Time and/or attendance,
Progress reports—to ensure student has not dropped out of school,
Completion of training/credit hours earned/passed,
License or certificate,
Participant medical and accident insurance,

Placement and wage information, were applicable,
Financial records—invoices for payments, amount of Pell grant funds where applicable.
Perform a cursory review and substantive tests such as re-perform calculations on all invoices or a significant sample. Look for completeness and accuracy of information, proper authorization and supporting documentation.
There are no known problems with the vendor’s operations that would warrant an on-site visit; and
The WSPC has determined and documented the determination that desk monitoring is the most practical means of monitoring the sub-grantee.

Workforce Solutions of Providence/Cranston

WSPC is required to have the financial records undergo an audit by an Independent Certified Accounting Firm. WSPC is included as a Department in the City of Providence’s audit procedures covered by the Uniform Guidance.

Record Retention

WSPC follows the Record Retention delineated in the Uniform Code Sec. 200.333

Litigation Hold

If there is pending litigation, claims, audits or investigations related to the grant, program, or record, the records may not be destroyed and must be retained until those matters are completed.

Incident Reporting

Grantees, sub-recipients, and contractors funded under the Workforce Innovation Opportunity Act (WIOA) whether in whole or in part, must abide by the Workforce Innovation Opportunity Act , the WIOA Regulations, all applicable Office of Management and Budget (OMB) Circulars, Office of Financial and Administrative Management (OFAM) policies, and the Rhode Island State WIOA Policies.

I. Purpose

To establish procedures for Workforce Solutions of Providence/Cranston (WSPC) and sub-grantees to report all suspected or actual instances of fraud, abuse, and any criminal activity related to programs funded under the Workforce Innovation Opportunity Act (WIOA).

II. References:

USDOL Training Employment and Guidance Letter 2-12, (July 12, 2012)
20 CFR 660.300
20 CFR 667.505 and 667.630

III. Background

20 CFR Section 667.630 and TEGL 2-12 provide expectations and requirements for reporting information and complaints involving criminal fraud, waste, abuse or other criminal activity that must be reported immediately through DOL's Incident Reporting System to the OIG.

When the OIG receives an Incident Report (IR), they determine whether the allegations have merit and, when appropriate, conduct or arrange for an investigation and/or audit. If the OIG determines that the case does not have investigative or audit merit, the case is referred back to the Employment Training Agency (ETA) for resolution.

No action will be taken against any individual who discloses information concerning criminal or improper activities or makes a valid complaint to proper authorities. These individuals may remain anonymous. If an individual believes that his/her position will be compromised by reporting information through the IR system, he/she may send the report directly to the OIG or the DOL Office of Financial and Administrative Management (OFAM).

IV. Procedure

Sub-recipient Responsibilities

Reporting procedures do not supersede the responsibility for sub-recipients and sub-grantees to safeguard WIOA funds by taking prompt and appropriate corrective action when any evidence of a violation of WIOA or its implementing regulations is found. Whenever the entity reporting the allegation of an incident believes that immediate action to prevent further financial loss or other damage is necessary, or recovery of funds or property may be impeded if immediate action is not taken, the reporting entity has the responsibility to take any action it deems appropriate, including contacting the local law enforcement agency.

Sub-grantees detecting the presence or appearance of fraud, abuse or other criminal activity involving WIOA-funded activities shall submit a written report using the attached Incident Report Form. Sub-grantees must obtain sufficient information to provide a clear, concise report of each incident, but submission of an incident report should not be delayed even if all facts are not readily available, facts subsequently developed are to be forwarded in a supplemental report. Reports, and supplemental reports, must be submitted using the attached Incident Report Form, within one workday of discovery or receipt of information regarding fraud, abuse, or criminal activity to:

WORKFORCE SOLUTIONS OF PROVIDENCE/CRANSTON

Administrator
Workforce Solutions of Providence/Cranston
444 Westminster Street
Providence, RI 02903

WSPC Administrative Office following the receipt of the Incident Report Form shall maintain a copy of the report in the Administrative Entity's administrative files and forward within one workday to:

RHODE ISLAND DEPARTMENT OF LABOR & TRAINING

Administrator
State Workforce Development
1511 Pontiac Avenue
Cranston, RI 02920

AND

OFFICE OF INSPECTOR GENERAL

Email: hotline@oig.dol.gov;

FAX: (202) 693-7020; **or**

Mail: Office of Inspector General

Complaints Analysis Office

200 Constitution Avenue, N.W., Room S-5506

Washington, D.C. 20210

Hotline for emergency situations: 1-800-347-3756 or 202-693-6999

Allegations considered to be of an emergency nature may be reported by telephone to the Compliance Resolution Unit Supervisor at (916) 653-0298 and by calling the OIG/DOL Hot Line at 1-800-347-3756 and followed immediately thereafter by a written Incident Report.

All instances of non-program related criminal activity, such as burglary, arson, assault, etc., will be reported to local law enforcement agencies immediately.

Action will not be taken against any complainant for disclosing information concerning criminal or improper activities or making a valid complaint to proper authorities. Complainants may remain anonymous. If a complainant considers that his or her position will be compromised by reporting information via an incident report, he or she may send the report directly to the OIG.

Glossary: The attached Glossary of Terms is provided for use as a guide in the identification of fraud, abuse, and criminal activity. Since the Glossary cannot address every possible activity, questions as to whether an activity is, or is not, reportable under this policy should be referred to the Administrator for immediate clarification and guidance.

Glossary of Terms

The federal definitions that follow are provided for use as a guide in the identification of fraud, abuse, and other criminal activity. Since the definitions cannot address every possible activity, questions as to whether an activity is reportable under this policy should be referred to the Administrator of Workforce Solution of Providence/Cranston for clarification and guidance.

Emergency is defined as a situation involving imminent health or safety concerns, or the imminent loss of funds exceeding an amount much larger than \$50,000 (e.g. \$500,000).

Employee/Participant Misconduct are actions occurring during or outside work hours that reflect negatively on the Employment Development Department (EDD) or its mission, including, but not limited to: conflict of interest or the appearance of conflict of interest involving outside employment, business and professional activities; the receipt or giving of gifts, fees, entertainment, and favors; misuse of government property; and, misuse of official information and other activities that might adversely affect the confidence of the public in the integrity of the government as well as serious violations of federal and State laws.

Fraud, Misfeasance, Nonfeasance or Malfeasance is defined as any alleged deliberate action which may be in violation of government statutes and regulations. This category includes, but is not limited to, indications of bribery, forgery, extortion, embezzlement, theft of participant checks, kickbacks from participants or contractors, intentional payments to a contractor without the expectation of receiving services, payments to ghost enrollees, misuse of appropriated funds, misrepresenting information in official reports, and falsification of records and claims regarding trainees (e.g. knowingly enrolling ineligible participants). Criminal fraud is a type of larceny and is punishable under both federal and California law as a felony. Civil fraud is subject to tort actions under civil laws.

Gross Mismanagement is defined as actions, or situations arising out of management ineptitude or oversight, which lead to a major violation of contract provisions and/or which severely, hamper accomplishment of program goals. These include situations, which lead to waste of government resources and put into serious jeopardy future support for a particular project. This category includes, but is not limited to, un-auditable records, unsupported costs, highly inaccurate fiscal and/or program reports, payroll discrepancies, payroll deductions not paid to the Internal Revenue Service or the State of California, and the lack of internal control procedures.

Incident Report is the primary form for reporting instances of fraud, misapplication of funds, gross mismanagement, and any other incidents of known or suspected criminal or other serious activities.

Misapplication of Funds is defined as any alleged deliberate use of funds, assets or property not authorized or provided for by legislation or regulations, grants, or contracts. This category includes, but is not limited to, nepotism, political patronage, use of participants for political activity, ineligible enrollees, conflict of interest, failure to report income from federal funds, violation of contract/grant procedures, the use of government funds for other than specified purposes, and the use of WIOA funds for other than WIOA purposes. Indian and Native American programs are excluded from the nepotism category, as cited in Section 632.118 of 20 CFR Part 632, Subpart F of the WIOA regulations.

Note: *An incident report should be filed when there appears to be an intent to misapply funds rather than merely for a case of minor mismanagement.*

Standards of Conduct Violations are violations of terms and conditions stipulated in the sub-grant agreement.

OIG Hotline: The OIG operates the hotline to receive and process allegations of fraud, waste, and abuse concerning grants, contracts, programs and operations. The OIG also uses the hotline to address allegations of criminal activity and serious misconduct involving government employees.

Note: *The OIG Hotline should NOT be used for resolving employee grievances, Equal Employment Opportunity complaints, labor disputes or other personnel concerns.*

INCIDENT REPORT

<p>1. Type of report (check one)</p> <p><input type="checkbox"/> Initial</p> <p><input type="checkbox"/> Supplemental</p> <p><input type="checkbox"/> Final</p> <p><input type="checkbox"/> Other <i>[specify]</i></p>	<p>2. Type of incident (check one)</p> <p><input type="checkbox"/> Conduct violation</p> <p><input type="checkbox"/> Criminal violation</p> <p><input type="checkbox"/> Program violation</p>
<p>3. Allegation against (check one)</p> <p><input type="checkbox"/> Contractor</p> <p><input type="checkbox"/> Program Participant</p> <p><input type="checkbox"/> Other <i>[(specify), give name and position of employee(s), list telephone number, Social Security Account number, if applicable, and other identifying data.]</i></p>	
<p>4. Location of incident</p> <p><i>[give complete name(s) and addresses of organizations(s) involved]</i></p>	
<p>5. Date and time of incident/discovery <i>[date, time]</i></p>	
<p>6. Source of complaint (check one)</p> <p><input type="checkbox"/> Audit <input type="checkbox"/> Contractor <input type="checkbox"/> Program Participant <input type="checkbox"/> Public</p> <p><input type="checkbox"/> Investigative Law Enforcement Agency <i>[(specify)]</i></p> <p><input type="checkbox"/> Other <i>[(specify), give name and telephone number so additional information can be obtained.]</i></p>	
<p>7. Contacts with law enforcement agencies</p> <p><i>[specify name(s) and agency contacted and results]</i></p>	
<p>8. Persons who can provide additional information</p> <p><i>[(include custodian of records) name, position or job title, employment, local address (street, city and state) or organization, if employed and telephone number]</i></p>	
<p>9. Details of incident</p> <p><i>[describe the incident]</i></p>	

ATTACHMENT 1

Guidelines for Quarterly Preparation of 9130

(Step 1) Run a final Year-To-Date general ledger report (AC473) from the City's Lawson Financial reporting software for the quarter on the 5th day of the first month after the quarter.

(Step 2) Total the administrative and program costs from the AC473 by WIOA Title e.g. Youth, Adult, Dislocated Worker.

(Step 3) Prepare a list of Training/Contracted expenses for the quarter which have not yet been entered in the general ledger.

(Step 4) Combine the accruals for each Title with the actual expenses from the general ledger.

(Step 5) Update the YTD expenses in the worksheet at the bottom of the "9130 file for each Title.

(Step 6) Following the instruction for report preparation in USDOL TEGL 13-12 for "Cover Information", "Federal Cash", "Federal Expenditures and Unobligated Balance", "Recipient Share", "Program Income" and "Additional Expenditure Information"; enter the combined expenses/accruals on a FIFO basis for each PY/FY portion of each title using oldest availability first.

(Step 7) Send the file to State Workforce Investment Office for review on or before the 25th day of the month following the end of the quarter.