

WIOA POLICY Calcasieu Parish Consortium Workforce Development Board LWDA #51 Allen, Beauregard, Calcasieu, Cameron, Jefferson Davis & Vernon Parishes		Workforce Innovation & Opportunity Act Accounting Policy & Procedures 	
FP1		Fiscal Policy	
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INTRODUCTION

This document has been prepared to outline the internal accounting procedures for Region 5—LWDA--51. Its purpose is to ensure that assets are safeguarded, that financial reports are in accordance with generally accepted accounting principles and the Uniform Administrative requirements, and that finances are handled responsibly.

All personnel with a role in the management of the financial operations of LWDA-51 are expected to uphold the policies and procedures in this manual as well as the rules and regulations of the US Department of Labor, the State of Louisiana, and the Calcasieu Parish Police Jury.

The following is a partial list of rules and regulations and guidance policies applicable to the Local Workforce Area:

- 1) Workforce Innovation and Opportunity Act (WIOA) Public Law 113-128
- 2) Office of Management and Budget (OMB) circular Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards-Federal Register, Volume 78, Number 248, 2 CFR Chapter I, Chapter II, Part 200 et. al.
- 3) US Department of Labor guidance-Federal Register, Volume 79, Number 244, 2CFR Part 2900
- 4) Office of the Governor, Louisiana Workforce Commission, Office of Workforce Development directives
- 5) Calcasieu Parish Police Jury Division of Finance Accounting and Grants Manual
- 6) All policies and procedures approved by the Local Workforce Development Board

GENERAL INFORMATION

The Calcasieu Parish Police Jury (hereafter referred to as the Parish) has been designated by the Louisiana Workforce Commission, Office of Workforce Development as the grant recipient and fiscal agent for the Local Workforce Development Area (Region 5/LWDA-51) as authorized under the Workforce Innovation and Opportunity Act of 2014 (WIOA). Region 5-- LWDA-51 is comprised of Calcasieu, Cameron, Jefferson Davis, and as of October 31, 2015, Allen, Beauregard, and Vernon Parishes. The six Parish Police Juries have agreed that the Calcasieu Parish Police Jury will oversee the operations of LWDA-51. The Calcasieu Workforce Development Board, along with the Calcasieu American Job Center, has been designated by the Calcasieu Parish Police Jury as the administrative arm of Region 5, LWDA-51.

The WIOA funds are accounted for as a part of the Parish overall accounting system separated from other departments through numeric codes of accounts. Because the Parish is the grant recipient, the Parish Finance Department maintains the official accounting system for the Workforce Development Board and the WIOA section of the American Job Center. The Parish annual accounting period is the calendar year-January to December. Because of this fact, a manual in-house system of journals and Excel spreadsheets is maintained to more efficiently generate reports that are submitted to the Louisiana Workforce Commission (LWC) on a monthly basis. The dual system contains the following criteria:

- a) Provides the LWDA with the financial data needed for planning, budgeting, year-to-date reporting and expenditures.

- b) Provide for the control of cash and other resources to ensure that obligations and expenditures of funds and the use of property are in compliance with the requirements and conditions of the WIOA grant.
- c) Ensure that optimal use is made of the WIOA grant funds by means of cost and property control and prudent management.
- d) Provide accurate, current, and complete financial information to meet the prescribed requirements for periodic reporting.
- e) Provide for the classification and presentation of projected and actual costs of the program, thus providing for both budgetary and evaluation needs.
- f) Provide, by a coding or classification system or other means, for summarizing and reporting expenditures by specific programs, projects, revenue and expenditure classifications, and other major activities funded in the local plan.

SCOPE

The various topics discussed in this manual are considered in a logical sequence for responsible fiscal management. In keeping with this purpose, the format of this manual is structured as a ready reference centering on the theme of optimum fiscal management. It is designed as a step-by-step procedures guide.

Several forms are discussed in this manual, copies of which are located at the end of this manual. Most, but not all, of the forms included in the Appendix are directly referred to in the body of this manual.

This manual is directed to persons who have a need to be knowledgeable of the accounting systems of the LWDA and specifically to members of the LWDA staff who have responsibility for fiscal matters.

This manual will consider all elements of the LWDA's accounting process including cash receipts and outlays, procurement, payroll, costs allocation, budgeting, reporting, internal controls, and monitoring.

FISCALLY RESPONSIBLE PERSONNEL

The following is a list of staff who have some form of fiscal responsibility:

- A) Calcasieu Parish Police Jury
 - 1) Maintains all the official accounting and inventory records
 - a) Bank account-all payments are issued through the Parish Finance Department
 - b) Payroll-time and attendance maintained in Kronos timekeeping system
 - c) Human Resources-maintains all employee records
 - d) Computerized general ledgers
 - e) Computerized fixed assets listings
 - 2) Approves the acceptance of any new grants or contract agreements unless it is an extension of a current agreement.
 - 3) Must give prior approval for the transfer of funds between Adult and Dislocated Workers.
- B) Workforce Development Board
 - 1) The Workforce Development Board authorizes and oversees the overall spending of the funds received by the LWDA. This includes the approval of the annual budget, any sub-contracts, a quarterly review of expenditures as part of its quarterly Board meetings.
 - 2) Approves the acceptance of new grants and contract agreements.



- 3) Approves the policies and procedures pertaining to participant services, i.e., training providers, support services.
 - 4) Approves requests to transfer funds between Adult and Dislocated Workers prior to submission to LWC.
- C) Workforce Development Board Director
- 1) Reviews and approves administrative and programmatic payments.
 - 2) Reviews the annual budgets for both the Board and the separate budget for the Parish (requires two budgets due to different fiscal periods).
 - 3) Approves requests by staff for the purchase of needed supplies and materials.
 - 4) Approves certain contract agreements, i.e., training provider agreements, OJT contracts.
 - 5) Responsible for the interpretation of and compliance with Federal, State, and local guidelines.
- D) Planner
- 1) Along with the Director, Site Coordinators, and the Local Area Coordinator helps to develop and write required participant services policies, i.e., ITA, Support Services.
 - 2) Research labor market information.
 - 3) Along with the WDB Director, writes the local and regional plans
- E) WDB Finance Director
- 1) Fiscal liaison, along with the WDB Director, between the Board and the Parish.
 - 2) Develops the budgets for both the Board and the Parish.
 - 3) Maintains an in-house manual journal and Excel spread sheets to track spending and prepare monthly reports.
 - 4) Processes funds requests for all funding streams (drawdowns from LWC) when necessary. All WIOA funds are received by electronic transfer.
 - 5) Prepares a journal entry for the Parish Finance Department to post funds received to the proper funding source in the general ledger.
 - 6) Prepares monthly expenditure reports for submission to LWC.
 - 7) Prepares a general ledger reconciliation for the Parish after the closing of each month.
 - 8) Prepares monthly line-item budget reports to compare actual expenditures to budget projections.
 - 9) Orders supplies and materials for Board staff
 - 10) Codes invoices for items purchased for Board staff
 - 11) Maintains cash control spread sheets
 - 12) Prepares One Stop Cost Allocation Plan
 - 13) Works with Parish auditors during annual audit.
- F) American Job Center Accounting Support Technician
- 1) Timekeeper for program staff
 - 2) Orders supplies and materials for Centers (Calcasieu, Beauregard, Vernon)
 - 3) Verifies receipt and correct pricing of items purchased for use in Centers.
 - 4) Prepares payroll reports for WDB Director's approval and signature to be submitted to Parish Payroll Department.
 - 5) Codes vendor invoices for items purchased for Center use to be approved by the WDB Director or her designee and submits them to Parish Accounts Payable office.
 - 6) Receives any refund checks and process for submission to Parish for deposit
 - 7) Conducts annual review of fixed assets.



- 8) Processes payments to or on behalf of WIOA participants, i.e., tuition, support services, etc.

FISCAL POLICY STATEMENTS

- 1) All cash accounts are maintained by the Calcasieu Parish Police Jury in federally insured banking institutions. LWDA-51 has no individually held bank accounts.
- 2) No salary advances are allowed under any circumstances.
- 3) All staff salaries will be within the federal guidelines for salary caps.
- 4) All travel advances require prior approval by the WDB Director or her designee. After travel reimbursements will be made only with proper documentation.
- 5) Vacations of staff responsible for payroll or other payments must not interfere with the fiscal processes. Leave time should be planned with this policy in mind.
- 6) Reimbursements of out-of-pocket expenses will be made in full, with proper supporting documentation when the purchase was immediately necessary.
- 7) All funds are expended through the use of separate line item codes set up in the Parish computerized general ledger system.
- 8) All payments are processed through the Parish Finance Department. This includes payroll and vendor payments.
- 9) No petty cash accounts are currently maintained.
- 10) Files will be maintained by fiscal year.
- 11) Audit services are provided through the Calcasieu Parish Police Jury.
- 12) No correction fluid will be used on time sheets or other accounting documents. Strikeovers are permitted only when necessary.
- 13) All documents, especially those containing confidential information, must be destroyed by shredding or incineration when no longer required.
- 14) Payroll and other information of a sensitive nature must be stored out of public view, preferably in a locked storage unit.

CASH RECEIPTS

WIOA/Other USDOL ETA Award

For more efficient use of federal funds, regulations limit the amount of money on hand to "immediate use." LWDA-51 defines "immediate use" as no more than three days from time of draw down to issuance of payments.

The LWC Fiscal Section allows for the drawdown of advance funds on Monday, Wednesday, and Friday. Request must be made by 10:00 a.m. on the allowed days. Requests are made via email to the LWC grants email address. Funds are received by the LWDA via electronic transfer and are generally in the bank on the day following the day the drawdown request is submitted.

Draw down requests are completed by the WDB Finance Director and approved by one of two persons authorized to approve such requests: WDB Director, Director of Human Services.

- A) Advance Draw Down Process
 - 1) Drawdowns are completed primarily to coincide with the payment of the biweekly staff



payroll, however, may be done in between if there are large amounts of invoices being processed.

- 2) Program invoices and participant support payments are coded by the American Job Center Accounting Support Technician. Board invoices are processed by the WDB Finance Director. Vendor invoices are processed weekly. Participant support payments are processed biweekly because attendance sheets are used as documentation for these payments, i.e., transportation or childcare. Invoices are approved for payment by the WDB Director, Local Area Coordinator, or the Parish Director of Human Services. Copies of the approved invoices are given to the WDB Finance Director who post them to Excel spread sheets by funding source for program costs and administration for administrative costs. Invoices are subsequently posted to a second Excel spread sheet by cost item for each funding source and administration. The second spreadsheet mirrors the LWC Request for Payment form and is used to transfer the cost items to the LWC Request for Payment form.
- 3) Staff payroll and participant work experience are processed at the same time. The Parish uses an electronic timekeeping system for its staff (Kronos). The AJC timekeeper verifies that all staff time is correct and is then approved by the WDB Director or her designee. Time and attendance is submitted to the Parish Payroll Department on the Monday following the pay period end on the previous Saturday. Staff payroll does not generally fluctuate to a great degree therefore for draw down purposes the amount included in the current draw down request is an estimate based on each employee's maximum work hours. Any differences will clear in the next draw down request.

Since work experience participants are not considered staff but trainees, they are not on the Kronos system. Participants working in either of the two Centers must clock in and out using a time clock. Participants at other work sites use a hard copy time sheet that must be completed by the participant, signed by both the supervisor and the participant, and submitted to the AJC Case Manager by the Monday payroll is due. The time is then transferred to a Parish payroll time summary that is approved by the WDB Director or her designee and submitted to the Parish payroll department along with the regular staff payroll.

Both staff and work experience estimated payroll amounts are included on the Excel cost item spread sheets along with any invoices due at that point in time or paid between draw downs.

- 4) Advance Requests for Payment for only vendor invoices are made on Wednesday just before the Friday that checks are issued unless there are special circumstance such as a holiday. Requests for Payment that include payroll are made on the Monday before the Thursday pay day. The majority of the Parish payroll is done through direct deposit which occurs on Wednesday at midnight. Work Experience participants previously received hard copy checks which were given out by the Case Managers on Friday, however, CPPJ Human Resources now requires some form of direct deposit.

- B) Deposit Notification: Requests for payment are submitted via email to the WIOA grants email address-WIAGrants-LWC@lwc.la.gov. If no corrective response is received from LWC, a copy of the request along with a journal entry is emailed to CPPJ Finance Department. The deposit is posted to the in-house Cash Receipts and Disbursements Excel spread sheet.
- C) Cash received by mail is limited to refunds from vendors and occasionally a donation to the Youth Department. These receipts are submitted as soon as possible to the Parish Finance Department for deposit. An accompanying memo explains the nature of the deposit. Refunds are credited back to the original payment line-item code; donations are deposited as miscellaneous revenue until they are expended.



- D) Program Income is mainly interest earned on the bank account and sale of old equipment. Interest is posted as program income and used to off-set expenditures. Before an asset is placed in auction a request is submitted to LWC for approval to dispose of said asset. If the asset was purchased as a supply with an initial unit cost of less than \$5,000, the proceeds are used as program income. For items with an initial unit cost of \$5,000 or greater, the LWDA seeks guidance from LWC on the use of the sale proceeds. LWC may request the return of these proceeds or approve the Local to use the funds toward WIOA eligible expenditures.

CHART OF ACCOUNTS

The Calcasieu Workforce Development organization is under the Human Services Department of the Calcasieu Parish Police Jury. The chart of accounts is distinguished from other departments through a numeric system of line-item codes. The codes are 10 to 11 numbers long that indicate revenue, expense, department, funding stream, and item of expense. Copy attached.

PERSONNEL PROCEDURES

- A) **STAFF PAYROLL:**
WIOA staff are employees of the Calcasieu Parish Police Jury and are governed by the Parish Personnel Policies and Procedures manual.
- 1) New employees are entered into the Parish payroll system using the Human Resources Payroll Request to Hire form. This form shows the department three-digit location code, employee personal information, salary line-item code, rate of pay, withholding status, etc.
 - 2) All regular non-exempt employees are on the Kronos timekeeping system and must clock in and out on that system. There are a few exceptions, i.e., supervisors and other exempt employees.
 - 3) Pay periods are biweekly and end on a Saturday. Payroll is submitted to the payroll department on Monday. Holidays may alter the time frame. All payroll is direct deposit and is disbursed at midnight on the Wednesday before what is considered pay day-Thursday. Staff is given a check stub on Thursday.
- B) **TRAVEL/MILEAGE**
Any employee of the Workforce Development Board and the American Job Centers can receive mileage and out of town travel for agency business with prior proper authorization. The Parish Personnel Policies and Procedures Manual outlines mileage reimbursements and out of town travel guidelines. Except where restricted by grant agreement, the Parish uses the Internal Revenue Service (IRS) travel rules as a guide. The Parish travel guidelines allow for the traveler to receive advances for lodging, cost at hotel best price plus tax, when applicable, a daily meal allowance, and parking and taxi fees if applicable. If the employee drives their personal vehicle for out-of-town travel, mileage may also be reimbursed. Mileage is paid at whatever the current IRS rate per mile is at the time of travel. When travel necessitates that the employee travels by air, airline tickets are generally purchased in advance using a travel agency and are paid for through the regular accounts payable process. The meal allowance rate is spelled out on the most current Parish travel expense report. The current minimum daily meal allowance is used unless the employee is traveling to an IRS high-cost area. This information can be found on the IRS website.

ADVANCE TRAVEL: If the employee chooses to request an advance before traveling, he/she must complete the Advance portion of the travel expense report. The form is self-explanatory and easy to complete. The employee signs and dates, and the request is then approved by the WDB Director or her



designee signing and dating. A copy of the expense report is retained by the employee to be completed upon return. The advance travel request must be submitted to the Parish Finance Department far enough in advance of actual travel that a check can be issued on the Friday before travel takes place. A copy of the expense check is attached to the file copy of the travel advance request form.

Using the copy of the expense report that was retained, the employee must submit his/her completed expense report within 72 hours of return from travel status. The employee completes the Actual portion of the expense report. He/she may attach a copy of the advance check that was issued. The following items must be attached as support documentation: airline ticket receipt if traveling by air, hotel receipt showing a zero balance, parking and/or taxi receipts. If a personal vehicle was used for any part of the trip, odometer readings must be shown on the expense report. If the actual is in excess of the advance given, a check will be issued to the employee in the next earliest accounts payable cycle. If the actual is less than the advance, the employee must submit a refund to the Parish. Zero is indicated if nothing is owed or due. Both the employee and the WDB Director or her designee must sign and date the completed expense report. Employees are encouraged to keep a copy of the completed expense report and support documentation for their personal records.

MILEAGE: A mileage expense form is used to track an employee's miles traveled on agency business within the six-parish consortium area when the employee uses a personal vehicle. The form shows date travel occurred, beginning, and ending odometer readings, destination and purpose of trip, number of miles, and distribution to funding source. The employee totals the miles shown on the mileage report, signs, dates, gets form approved by immediate supervisor, and submits to the AJC Accounting Support Technician to process through the accounts payable cycle. Final approval of the report is by the WDB Director or her designee.

Staff mileage forms can be submitted as often as the employee desires, but at least once a month. Staff should make every effort not to have more than one month per mileage form.

PROCUREMENT PROCEDURES

PURPOSE: To provide a guide for the purchasing of supplies, services, equipment, and other materials necessary to operate the American Job Centers as well as for the Workforce Development Board staff. All purchases are made in accordance with Federal, State, and local regulations, guidelines, directives, and policies, as well as the CPPJ Procurement and Grants Management policies.

PROCUREMENT METHODS:

- A) **Micro Purchase (\$0-\$9,999)**--No specific procurement guidelines apply to this type of purchase. Items may be purchased from any vendor in good standing.
- B) **Small Purchase (\$10,000-\$249,999)**--This method is a relatively simple, informal procedure to make purchases between \$10,000 and \$249,999 in aggregate. As many quotes as deemed adequate to make a reasonable decision on the purchase should be requested from qualified vendors, but at a minimum, three. The quotes may be oral or written. From a Parish standpoint, oral quotes may be used on limited occasions after approval from the Finance Division. Two or less responses may require that the process is repeated. The Parish requests that the Parish's Request for Quote or the Request for Qualifications Quote documentation and delivery requirements be followed.
- C) **Sealed Bid (\$250,000 or more)**--This is a method rarely used by LWDA-51. The Sealed Bid method requires bids to be publicly advertised or solicited in accordance with State Public Bid law and the



Parish procurement policy. A firm fixed price contract (either lump sum or unit price) is awarded to the bidder with the lowest price and conforms to all the material terms and conditions of the advertisement for bids. The Parish Procurement Policy and the Accounting and Grants Manual should always be reviewed prior to using this method.

D) Competitive Proposal (Request for Proposal-RFP)--The Request for Proposal is the preferred method for acquiring training and service contracts for WIOA purposes. This method has always been used to procure the local WIOA Youth Comprehensive Services providers and other training providers. Regulations require that advertisements announcing the RFP are published, at a minimum, in the most commonly read newspaper in the local area. Specific criteria and evaluation factors must be a part of the solicitation along with price, qualifications, and technical skills. Vendors must be given adequate time to submit their responses. All proposals received and deemed adequately responsive to the RFP will be reviewed and scored by a panel of staff and/or Board members.

E) Non-competitive Proposals/Sole Source Procurement--Sole source procurement shall be used when 1) no other procurement method is feasible; 2) item or service is proprietary and only available from one source; or 3) if after use of one or more of the other procurement methods results in only one qualifying response.

The LWDA follows the procurement policies and procedures set forth in the Parishes Procurement Policy and Accounting and Grants Manual unless the policy or procedure conflicts with Federal or State guidelines.

PURCHASING PROCEDURES:

- 1) All requests for materials, supplies, services, and/or equipment must be approved by the immediate supervisor, Local Area Coordinator, or the WDB Director before being submitted to the Accounting Support Technician.
- 2) Once the purchase has been approved, the Accounting Support Technician initiates the proper procurement method dictated by the goods or service to be purchased and follows the requirements of the method through to the receipt of goods or service and payment process.
 - a. Micro Purchase (\$0-\$9,999)
 - b. Small Purchase (\$10,000-\$249,999)
 - c. Sealed Bid (\$250,000 or more)
 - d. Competitive Proposal (Request for Proposal-RFP)
 - e. Non-competitive/Sole Source (Last resort)
- 3) Steps for each procurement method can be found in the Parish's Procurement Policy Manual.
- 4) Purchases of consultant, personal, or professional services must be approved by the Louisiana Workforce Commission no matter what the amount of the contract. Such requests must go directly to the WDB Director.
- 5) Upon receipt or completion of the procurement process, goods or services are inspected to insure that all requirements of the purchase have been fulfilled.
- 6) The State of Louisiana exempts governmental entities from paying sales taxes. As a part of the Calcasieu Parish Police Jury the LWDA is a quasi-governmental agency and is therefore exempt from sales taxes. Unless the payment is reimbursement to an employee for an expense paid for using



personal funds on behalf of the organization or a participant for a training or support service cost, no sales taxes are paid.

- 7) Purchases may be made using State Contract pricing if the process is more feasible and/or cost effective.

ACCOUNTS PAYABLE PROCESS GENERAL

PROCEDURES:

Vendor invoices are submitted for payment on a weekly basis to the Parish Finance department. The Calcasieu Parish Police Jury is the grant recipient and fiscal agent for WIOA and other grants received by LWDA-51.

- 1) Invoices must be submitted by 3:00 p.m. on Friday and will be processed on the following Friday.
- 2) Before submission, invoices are coded with the proper account line-item code based on the ultimate use of the goods or service. These codes are taken from the Chart of Accounts. Also included on the invoice is the net amount being paid and the purchase order number if applicable. The individual vendor code may be shown.
- 3) Invoices are given to the WDB Director or her designee for final approval by signing and dating.
- 5) A copy of each invoice is made for the AJC files and a copy for the WDB Finance Director with the original going to the Parish Finance Department for payment.
- 6) A total is run for all invoices by funding stream and that amount is given to the WDB Finance Director so that funds can be drawn to cover the disbursements.
- 7) Invoices are posted to the accounts payable Excel spread sheets maintained by the WDB Finance Director. Information posted includes the payment date, vendor name, invoice number or date, invoice amount in total, and by account code line-item amount if more than one code is indicated.
- 8) Invoice payments receive a final approval by the Police Jury at its regular meetings or committee meetings depending on the week of the month. Regular meetings are the first and third Thursday of the month. Committee meetings are on the second and four Thursdays.
- 9) Checks are mailed to vendors on Friday.

PARTICIPANT TRAINING AND SUPPORT PAYMENTS

A) **WORK EXPERIENCE**

Work Experience is available to adults and youth participants and agreements may be written with public, private for profit, and non-profit agencies. Work experience may be paid or unpaid.

- 1) Paid Work Experience participants are entered into the CPPJ payroll system using the Payroll Request to Hire Form. Because work experience participants are not considered agency employees but WIOA participants in training (trainees) they receive no benefits, i.e., unemployment, vacation, sick leave, etc. Participants are paid no less than minimum wage, currently \$7.25 per hour, but may be paid more depending on the job site.
- 2) Time keeping for work experience is maintained by the contracted work sites. Participants must sign in and out at the beginning of the day, lunch, and the end of each workday. Time and attendance reports are submitted to the WIOA Case Manager at the end of the biweekly pay period for review and approval. The time and attendance sheets are reviewed a second time by the LWDA timekeeper, transferred to the CPPJ time report, and submitted to WDB Director or her designee for final approval.
- 3) Work Experience payroll checks are issued at the same time as regular staff checks for the biweekly pay period. The CPPJ Human Resources Department now requires all payroll to be



processed through direct deposit, check stubs are picked up on payroll Thursday by authorized WIOA staff and given to the WIOA Accounting Support/Timekeeper staff person. Participant check stubs are given to the Youth program supervisor who mails them to the participants.

ON-THE-JOB TRAINING/EMPLOYER BASED TRAINING (OJT)

OJT agreements must be written with vendors who have positions open and available to the WIOA participants. Unlike Work Experience, OJT participants are considered employees of the company/agency with whom the agreement is written and must be treated as such. The OJT reimbursement may be up to 50% of the cost to train the participant employee.

- 1) An OJT contractor may submit its first Request for Payment and Time Report form for reimbursement only after the participant employee has actually worked for 30 days.
- 2) The Request form is submitted first to the WIOA Program staff person responsible for OJT agreements. This person reviews the Request for accuracy and guideline compliance, signs, and forwards it to the Accounting Support Technician.
- 3) The Accounting Support Technician reviews the request for accuracy and compliance. The request is then coded in red with the proper expense line-item code.
- 4) The request then goes to the WDB Director or her designee for final approval.
- 5) The Accounting Support Technician makes a copy of the request for the in-house files and the WDB Finance Director and the original request form is submitted to the CPPJ Accounts Payable department for payment as a part of the regular accounts payable process.

B. SUPPORT SERVICES

Support services reimbursements are made on behalf of or directly to participants, third party individuals and vendors in one of two ways: memo requests and regular accounts payable. Support services include child-care, mileage/transportation, youth incentive payments, and one-time payments for such things as utilities, rent, and auto repair. Support services are defined in detail in the LWDA Support Services Policy.

Except for payments requested by memorandum in emergency situations, all support services payments are made as part of the regular CPPJ accounts payable process.

All support services payments are made in accordance with the most current Support Services Policy approved by the Workforce Development Board.

C. TUITION, BOOKS, TRAINING SUPPLIES

Tuition, books, and other training supplies may be purchased for WIOA participants enrolled in State and local board approved curricula offered by training providers on the State's Eligible Training Provider List. The local Workforce Development Area does not issue open-ended vouchers to its participants.

- 1) Tuition payments are made on a per-semester basis upon receipt of an invoice from the training provider.
- 2) Only required books and training supplies are allowable purchases. Participants must provide a list of course requirements and are issued a purchase order made out to the vendor for the required items. The vendor then invoices WIOA for the items purchased. If the participant pays for an item up front, he/she is reimbursed through the regular accounts payable process.
- 3) No payments are made on behalf or directly to a client prior to actual enrollment in one of the WIOA funding streams.



FINANCIAL REPORTING

PURPOSE: The various financial status reports completed at the end of each month are used as an administrative tool for both the local staff and the State staff to assist in evaluating how well the local area is meeting its yearly goals.

REPORTING PROCESS

- 1) An in-house system of Excel spread sheets and workbooks is maintained by the WDB Finance Director to accompany the computerized cash-based accounting system maintained by the Calcasieu Parish Police Jury Finance Department.
At the end of each month the books of account are closed, and financial status reports are prepared and submitted to the Louisiana Workforce Commission (LWC). On a quarterly basis a cumulative financial report is presented to the Workforce Development Board at its meeting. There are four meetings per fiscal year-formerly September, January, April, and June, now July, October, January, and April.
- 2) The financial status reports submitted to the State are completed by funding source, cost category, and year of appropriation. These reports show cumulative expenditures as well as current month's expenditures.
Once the financial status reports have been completed, they are given to the WDB Director for approval. The signed reports are then submitted to LWC via email. At the same time, a monthly Cash Management form is submitted to LWC. The Cash Management form shows dates of and types of transactions.
- 3) Line-item reports which show proposed budget, current month expenses, year to date cumulative expenditures and budget balances are completed at the end of each month for use by the local administration.
- 4) After the end of the month closeout by the Police Jury Finance Department, the WDB Finance Director receives a printout of the computerized budget journal detail showing all disbursements during the month. Each entry is reconciled with the WDB Finance Director's in-house records for any unknown charges paid directly by the Parish but not previously reported along with any other discrepancies between in-house and Police Jury Finance records. A reconciliation form is completed listing all discrepancies found for the month and is then submitted to the Police Jury Finance Department Grant Manager. Most discrepancies will generally clear in the subsequent month and are shown on that month's financial reports to LWC.

COST ALLOCATION PLAN AND METHOD

PURPOSE:

The Calcasieu Workforce Development Board, Local Workforce Development Area 51 is under the authority of the Calcasieu Parish Police Jury (grant recipient), administers the WIOA funds allocated to the grant recipient. The purpose of this plan is to describe how the staff salaries, fringe benefits, and operating costs will be allocated to the benefitting funding sources. To the extent possible, these costs will be direct charged to the appropriate funding source.

Those costs that cannot be readily identified as a direct charge will be allocated based on the method described in this plan. The WIOA funds allocated to the local area are Adult, Youth, and Dislocated Workers. The Adult funds will be the main source of funding for all pooled costs, i.e., rent, utilities, supplies, etc.

ALLOCATION METHOD:

PERSONNEL: All staff costs identified as benefitting more than one funding source will be allocated based on direct hours. Individual staff time chargeable to each funding source will be converted to a percentage based



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on each employee's biweekly time report and that percentage will be applied to the biweekly salary and related fringe benefits. All staff persons whether in direct contact with clients or not will document their time on a biweekly time sheet. The Accounting Support Technician is responsible for all WIOA staff and work experience payroll time. Therefore, the timekeeper's salary and fringe will be allocated quarterly based on the number of administrative staff as a percent of total staff. The LWDA currently has three administrative staff persons.

OPERATING COSTS: Operating costs will be allocated based staff salaries and will be completed on a monthly basis. These costs include such things as utilities, janitorial, communications, etc.

Expenditures may have to be adjusted to ensure that allocations are not skewed whereby one title is charged more than its fair share of the costs. An example of this would be the one-time purchase of equipment for use by a specific funding source. To adjust for this extortion the equipment cost would be removed from the equation for that month.

This plan will not violate any grant specific regulations or guidelines governing the funding sources administered by the Local Workforce Development Area.

ABBREVIATIONS

AJC-American Job Center
CPPJ-Calcasieu Parish Police Jury
IRS-Internal Revenue Service
ITA-Individual Training Account
LWC-Louisiana Workforce Commission, Office of Workforce Development
LWDA-Local Workforce Development Area
USDOL-ETA-US Department of Labor Employment & Training Administration
WDB-Workforce Development Board
WIOA-Workforce Innovation & Opportunity Act

