Attachment X

Accounting Policies and Procedures

REGION VI WORKFORCE DEVELOPMENT BOARD

ACCOUNTING POLICIES AND PROCEDURES

Summary

WV Region VI Workforce Development Board, Inc. (Region VI WDB) uses an On-line version of Quickbooks by Intuit with automated payroll to record all accounting transactions and prepare & submit bi-monthly payroll. This system is designed to produce check registers, deposit details, general journals, general ledgers, payroll registers, accounts payable details, income statements, and balance sheets. The program is easy to use and has important features:

1. Capture all daily transactions (checks, invoices, bills, deposits, etc.) by entering them into the accounting system. QuickBooks makes this task significantly faster than writing by hand.
2. QuickBooks summarizes your records in reports to give you a complete financial picture.
3. Allows multiple users for efficiency and oversight.
4. The automated payroll is full service and includes automated taxes and forms to include 1099 e-file, W-2's and next day direct deposit. Includes an employee portal for instant access to payroll stubs and tax forms.
5. Includes tax penalty protection up to $25,000.
6. Includes free support, training resources and multiple tools.
7. The Chart of Accounts is set up to track expenditures according to funding streams (see attached Chart of Accounts).

Additionally, this program allows you to integrate your work with Microsoft Excel, which is used to produce various management reports for the Region VI WDB.

Cost Allowability

Region VI WDB will follow the following BASIC GUIDELINES FOR ALLOWABILITY in accordance with CFR 2 Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards - Section 200.403 In addition, all expenditures under the Workforce Innovation and Opportunity Act (WIOA) must comply with the federal requirements associated with those funds and the policy established by the State of West Virginia (the pass-through entity of the WIOA funds) – Policy 02 23 West Virginia Workforce Development Board Policy 02 23 Allowable Cost Policy is attached. Below is a list of factors affecting allowability of costs:

Section 200.403 Factors affecting allowability of costs

Except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowable under Federal awards:

(a) Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.
(b) Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items.
(c) Be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the non-Federal entity.
(d) Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
(e) Be determined in accordance with generally accepted accounting principles (GAAP), except, for state and local governments and Indian tribes only, as otherwise provided for in this Part.
(f) Not be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program in either the current or prior period.
(g) Be adequately documented.
(h) Cost must be incurred during the approved budget period. The Federal awarding agency is authorized, at its discretion, to waive prior written approvals to carry forward unobligated balances to subsequent budget periods pursuant to 200.308€(3).

Cash Receipts

1. The Region VI Program/Fiscal Assistant enters all financial transactions into QuickBooks throughout the month. At the end of each month the Fiscal Director allocates general operating expenses to the appropriate funding stream according to the staff timesheets and the time worked in each funding stream. She then prepares a Payroll Allocation report and an Overhead Allocation chart for the Executive Director and the Program/Fiscal Assistant. The Program/Fiscal Assistant doublechecks the allocation formulas and resulting general journal entries and attests to their accuracy on monthly MACC report cover sheet. The Executive Director reviews all reports and attests to the review and approval of payroll and overhead allocation on the monthly MACC report cover sheet. The Fiscal Director prints a monthly profit & loss report and the payroll allocation report and uses these reports and QuickBooks backup reports to prepare a breakout spreadsheet to get accurate actual expenditures for each funding stream. The breakout spreadsheet along with the invoices on hand are used to prepare a cash requisition report for submittal to WORKFORCE West Virginia. The report includes a list of each funding streams projections for no longer than a 2-week period to reduce the amount of cash on hand. The Fiscal Director prepares a payment voucher to be submitted through OASIS, the WV processing

system, for payment. (*see attached Subrecipients Procedures for Requesting Cash)*

2. The Program/Fiscal Assistant enters all cash requests in Quickbooks as account receivables.
3. Periodically, refunded checks are received by the Region VI WDB office. These checks usually arrive by mail and are opened by the Program/Fiscal Assistant and stamped as received on that date. All checks are restrictively endorsed "For Deposit Only" by the Fiscal Director.
4. The Region VI WDB Fiscal Director then enters the check #, amount, name, and date received onto a checks received log that is maintained in the Region VI WDB office to keep track of deposits made and to ensure reconciliation with bank records.
5. A Record of Deposit Form is completed by the Fiscal Director which includes the Check Number, Check amount, Date Received, Vendor Name and Funding Stream/Line Item. The completed form is attached to the Checks Received Log.
6. Refund checks are identified by funding stream and sent to United Bank for deposit. A copy of the Record of Deposit Form is given to the Program/Fiscal Assistant.
7. The Program/Fiscal Assistant posts the deposit in the QuickBooks accounting system and later reconciles with the monthly bank statement.

Debt Collection

1. Region VI WDB receives most of the organizational funds/receivables through the State Auditor's Electronic System. However, a debt could occur because of a training provider refund when a student drops out of a training program. The Fiscal Director monitors each withdraw and subsequent refund because of the student not completing the program.
2. Each training provider is required under Title 135CSR20 9.1.i.3 to submit their school's refund policy to the WV Community and Technical College System for approval to operate in the State of West Virginia. Upon notification of a student withdrawal, the Fiscal Director will obtain a copy of the training provider's refund policy through the WV Community and Technical College System and send A Notice of Withdraw Form to the respective training provider to complete. It is the training providers' responsibility to complete the form, calculate and submit the appropriate refund in accordance with their refund policy and send the form and/or refund back to Region VI WDB within 30 days of the date of withdrawal. If the school fails to remit the refund after a period of thirty days, Region VI WDB reserves the right to suspend referring students to the school until the debt has been settled.
3. Once the refund check is received in the Region VI WDB office it will be handled in accordance with the section headed "Cash Receipts" of the Region VI Accounting Policies and Procedures.

Accounts Payable and Cash Disbursements

1. All original invoices are date stamped by the Program Manager and given to the appropriate individual for approval of payment. Once approved, the Fiscal Director receives the invoice. An accounts payable log is prepared by the Fiscal Director listing each invoice-by-invoice number, accrual date, amount, account number, vendor name, and vendor address. This log is submitted to the Executive Director to review for accuracy. Once reviewed, the Executive Director returns the approved/signed log to the Program/Fiscal Assistant for processing in Quickbooks.
2. The Region VI Program/Fiscal Assistant will enter the invoice in QuickBooks as a bill. A check is processed for each vendor and the Program/Fiscal Assistant enters the check number on the accounts payable log and gives the log with the checks to the Fiscal Director. The Fiscal Director reviews the accuracy of the check as compared to the log and gives them to the Executive Director to sign. Once signed, the Executive Director will forward the signed checks to the Program / Fiscal Assistant to prepare for mailing.
3. The Program / Fiscal Assistant enters the date the check is sent to the vendor, the check number and the date the invoice was paid on the accounts payable log.
4. The Program / Fiscal Assistant stamps all invoices "PAID" enters the appropriate notes in the MACC if applicable and gives the invoices and accounts payable logs the Fiscal Director to file.
5. Electronic payments or on-line payments are processed the same as other invoices, except that once the accounts payable log is completed, the Executive Director completes the electronic payment using the bank routing number and account number and enters the payment confirmation number on the accounts payable log before it is given to the Program / Fiscal Assistant to process in Quickbooks. Also, a copy of the electronic payment confirmation email is attached to the respective invoice for backup. The Program/Fiscal Assistant will enter the electronic payment transaction in Quickbooks and labels the transaction as an EFT Payment instead of writing an actual check. The Program/Fiscal Assistant documents the confirmation number in the memo field within Quickbooks and notates "EFT" on the accounts payable log before giving it to the Fiscal Director for filing. Electronic payments are usually completed to ensure that no late fees are charged for invoices that have a quick turnaround time, such as payments for phone services, internet services, equipment rental service, etc. Region VI notes here that during the COVID 19 pandemic, the US mail service was extremely slow and paper checks were not received by some vendors in a timely manner. Since COVID 19 the US mail service remains slow and this practice continues for various payments.

6. The Executive Director is responsible for all blank checks, which are kept under lock and key.
7. The Executive Director signs all checks up to $20,000.00. Checks greater than $20,000.00 require two signatures from authorized persons included on the bank's signature card. (Exception: As per LEO Minutes dated September 18, 2009 and approved December 11, 2009 – Any Grantor and/or vendor who requests 2 signatures on checks less than $20,000.00, namely WV DHHR, will be accommodated)
8. Photocopied checks are filed monthly with the bank statement and bank reconciliation for cross-references.
9. The Program/Fiscal Assistant writes all checks through QuickBooks accounting system and the resulting Profit and Loss reports are used each month to reconcile the account and prepare the financial reports.
10. Voided checks will have "VOID" written across the check and the signature line is blackened and cut through for security reasons. A voided check log is maintained by the Fiscal Director and attached to the corresponding bank statement. The Program/Fiscal Assistant is responsible for recording voided checks and making the appropriate adjustments in QuickBooks.
11. Checks that are destroyed by the Program/Fiscal Assistant's printer or misprinted will be treated the same as any other Voided Check with the check number recorded in QuickBooks marked "Void" and an explanation entered into the history section of QuickBooks.

Positive Pay to Alleviate Check Fraud

1. Beginning in early June 2026, Region VI switched to a Business Flex banking account to be able to sign up for Positive Pay through United Bank. Positive Pay is designed as an additional security measure for the bank account to eliminate opportunities for fraudulent activity.
2. Each time the Program/Fiscal Assistant prepares checks, a list of the checks written on our account is entered onto a "Positive Pay Upload Authorization Form" and given to the Fiscal Director to review and sign, then given to the Executive Director to approve and upload into the United Bank Positive Pay portal. (see attached Positive Pay Upload Authorization Form)
3. United Bank will only process the checks that have been approved by Region VI.
4. Additionally, the Executive Director can set rules within the positive pay system to approve monthly EFT payments, such as vendor name and monthly payment amounts. This is completed for ACH payments for monthly tax deposits, payroll, Comcast, Toshiba, Climate Control, or other electronic payments that regularly occur throughout the month.

Payment and Transfer of Funds from Other Grant Bank Accounts

1. Region VI currently has two (2) bank accounts. One for WIOA Funds and the other named "SNAP" for the SNAP E&T grant funds.

2. All Accounts Payable and Cash Disbursements for both grants are processed through the WIOA Bank Account and the Quickbooks program – see "Accounts Payable and Cash Disbursements" listed above.
3. SNAP E&T grant expenditures and receivables have their own series of line items to keep them separate from WIOA in Quickbooks.
4. Once a receivable (deposit) or cash disbursement (payment) is processed for the SNAP E&T Grant within the WIOA Bank Account – the transfer process is initiated.
5. The Executive Director is the only one with online access to both bank accounts.
6. Upon email notification of a receivable (electronic deposit) posting in the WIOA Account on behalf of the SNAP E&T Grant, the Fiscal Director and/or Program/Fiscal Assistant will complete a Transfer Authorization Form asking the Executive Director to move (transfer) the funds into the SNAP E&T bank account to keep grant receivables separate from the WIOA receivables.
7. Furthermore, once a cash disbursement (payment) is processed through Quickbooks and the WIOA bank account for SNAP E&T expenditures, the Program/Fiscal Assistant will complete a Transfer Authorization Form asking the Executive Director to move (transfer) the SNAP E&T funds from the SNAP bank account to the WIOA bank account to offset the payment processed through the WIOA bank account.
8. Signatures for both the initiator of the transfer and the completion and approval of the transfer are required on the Transfer Authorization Form and a screenprint of the bank transfer is attached to the form and given to the Fiscal Director for filing.
9. In addition, once the Fiscal Director completes the monthly payroll allocation spreadsheet and determines the payroll, fringe and overhead allocations that are applicable to the SNAP E&T Grant, a Transfer Authorization Form will be initiated and completed as per the above instructions for transfer of cash disbursements. Example of Transfer Authorization Form attached.

One Stop Operating Costs – Partner Contributions

1. American Job Center (AJC) Partner reimbursements for proportionate share of One Stop operating costs are processed on a quarterly basis. Invoices are sent to the AJC partners for their quarterly proportionate share of the monthly One Stop operator contract costs. Each partner's proportionate share is based upon Full-Time Equivalent Staff located in each of the four one stop locations in Region VI.
2. The Fiscal Director prepares a spreadsheet of all payments received in the previous quarter. The spreadsheet is sent to the one stop coordinator who prepares invoices for each partner for the upcoming quarter and mails the invoices along with a reconciliation spreadsheet which shows any outstanding balances to each of the Region VI partners.
3. One Stop contribution payments are sent either by check or electronically to Region VI WDB to offset the total costs of the one stop operator contract expenses.

4. The Region VI Fiscal Director deposits checks into the Region VI bank account and gives a copy of the deposit ticket to the Program/Fiscal Assistant to enter the deposit in Quickbooks. Notification of electronic deposits are also recorded and given to the Program/Fiscal Assistant for entry into Quickbooks.
5. The Program/Fiscal Assistant records all AJC partner contribution deposits into Quickbooks under General Liability Account #2677
6. The Region VI Fiscal Director then pays future one stop contractor invoices by applying the funds from the GL#2677 account first and then offsetting the remainder of the invoice with WIOA funds. (allocating accordingly) Each quarter the GL#2677 account will net itself to $0 Quickbooks.

Cash Disbursements for Tuition and Supportive Service Payments

1. Invoices for both ITA's and Supportive Service Payments are handled in the same manner as all other cash disbursements. See Accounts Payable and Cash Disbursements.
2. However, both are paid in accordance with their respective policies (see the attached ITA invoicing Policy and Supportive Service Policy)
3. Upon receipt of an invoice for tuition, the Fiscal Director verifies that the correct amount was requested and verifies the enrollment status of the student prior to paying the invoice by viewing the status updates and enrollment dates in the MACC.
4. The Program/Financial Assistant checks all timesheets for supportive service payments for accuracy, prepares a support service payment request form and forwards them to the Fiscal Director for the payment process.

Cash Disbursements for Subcontractor Payments

1. Payments to all sub-contractors and/or sub-recipients will follow the same payment process as vendors. These invoices are due monthly, on the 10th working day following the last day of the previous month. See Accounts Payable and Cash Disbursements.
2. All sub-contractors and/or sub-recipients are procured through the Region VI WDB Procurement Policy and follow the Region VI WDB Closeout Policy Guidelines.

Budgets

1. Budgets are prepared by the Region VI WDB Fiscal Director with guidance from the Executive Director by taking the state allocation chart and using prior year expenditures totals as a starting point for estimating present year budget line items.
2. The Region VI WDB budget is prepared keeping in mind prior year expenditures and estimating present year needs and requirements. These are calculated on a

line-item spreadsheet and taken to the WDB Board and LEO Board annually for approval. This approval is documented in the board meeting minutes prior to sending the budgets to the state.

3. Budget sheets received from the state are then completed and submitted with grant approval to Charleston for approval for each program, i.e. Adult, Dislocated Worker, and Youth.
4. From time to time throughout the year it may be necessary to shift monies from one-line item to another, due to under-expenditure or unforeseen circumstances. However, the shifts of monies can only be within the respective funding stream i.e. funds cannot be moved from dislocated worker to offset expenditures in Adult of vice versa. (Except with an approved Transfer from the State Workforce West Virginia Office in accordance with their policy) Furthermore, funds from all three funding streams cannot be moved into Administration. The cap of Administration funds is 10% of the total allocation of each funding stream established in the approval of the grant. Any revision or modification to the budget that is more than 10% of the total budget must receive approval from WorkForce West Virginia management before the modification is put into effect. Budget revisions must be submitted in writing via e-mail to the Financial Reporting Manager. The request should include an explanation for the revision; the approved line-item budget along with the newly requested line-item budget, and a new budget narrative that identifies the calculations for the revised amounts. 10% is a cumulative percentage; once the 10% threshold is exceeded, all revisions must receive WorkForce West Virginia management approval.

Allocation of Costs

WV Region VI Workforce Development Board, Inc. combines its Title I administrative costs into one pool. The pool consists of total administrative costs for Adult, Youth, and Dislocated Worker. These costs are reported as total administration for the WIOA program.

The general approach of Region VI Workforce Development Board in allocating costs to grants and contracts is as follows:

A. All allowable direct costs are charged directly to programs, grants, activity, etc. Some cost categories may be charged directly to the Administrative cost category based upon the nature of the cost.

B. Allowable direct costs that can be identified to more than one program are prorated individually as direct costs using a base most appropriate to the particular cost being prorated. In most cases, the employee timesheet will be used to allocate costs between each funding stream, and/or grant. See process below.

C. All other allowable general, administrative and program costs (costs that benefit all programs and cannot be identified to a specific program) are allocated to programs, grants, etc. using a base that results in an equitable distribution. Example: Funds given to the local One-Stops/WORKFORCE West Virginia Career Centers for job fairs, partner training, etc. will be charged to a cost pool established to accumulate such costs and later allocated by using the relative number of participants enrolled during an established timeframe, i.e. quarterly.

Allocation Process: The Fiscal Director uses the monthly timesheets to prepare a payroll/allocation worksheet to use to determine the allocation percentages used for recording the monthly general operating costs. The Fiscal Director uses those percentages to allocate costs in Quickbooks for all general operating expenses, including payroll and makes the appropriate journal entries.

For specific cost allocation details, see Approved Region VI Workforce Development Board "Cost Allocation Plan".

Accrual Reporting Policy

1. Purpose: To establish policy to comply with the requirements of accrual-based reporting.
2. Reference: 2 CFR 200.302 (b) (2)
3. The Region VI Workforce Development Board (WDB), being a subrecipient of WorkForce West Virginia and USDOL Federal Funds under the Workforce Innovation Opportunity Act (WIOA) is responsible for reporting expenditures on an accrual basis. Accruals are any invoices on hand at the end of the month that have not been entered into the Quickbooks accounting system. ITA accurals as tracked on the ITA obligation and accrual spreadsheet by the Fiscal Director and anticipated invoices/expenditures based upon a 3-month estimate of past expenditures in those anticipated line items.
    a. ITA accruals are based on the ITA payment policy which says that 50% of total tuition for each program year will be paid at enrollment into training and 50% of total tuition for the payment period will be paid at the midpoint of the payment period.
    b. Region VI WDB Fiscal Director will prepare an accrual worksheet for each funding stream, which lists invoices on hand, estimates of anticipated expenditures and the ITA accruals.
4. Financial reporting is completed on a monthly basis, and costs are reported by year of appropriation. (PY/FY) Financial reports must include:
    a. Tracking and reporting of obligations (liquidated and un-liquidated) as well as accrued expenditure.
    b. The tracking and reporting of both program income earned, and program income expended.
    c. The tracking and reporting of non-federal recipient funds expended for WIOA programs.
5. The following fiscal reports are to be submitted to the WORKFORCE West Virginia office no later than 15 days after the end of each month:
    a. PY/FY Administrative Monthly Status Report

b. PY/FY Adult Monthly Status Report
c. PY Youth Monthly Status Report
d. PY/FY Dislocated Monthly Status Report

The Fiscal Director is responsible for inputting the information into the Statewide (MACC) Fiscal Reporting System by the reporting deadline.

6. **Procedures**: The Region VI Workforce Development Board has established the following procedures for reporting expenditures on an accrual basis.

- At the end of each month, the Executive Director provides the Fiscal Director with the approved monthly staff timesheets. The Fiscal Director uses the monthly timesheets to prepare a payroll/allocation worksheet to use to determine the allocation percentages used for recording the monthly indirect costs.
- The Fiscal Director uses those percentages to allocate costs in Quickbooks for all indirect expenses, including payroll, and makes appropriate journal entries.
- The Executive Director reviews the payroll/allocation worksheet for accuracy against the employees' timesheets and tests the allocation formulas.
- The Executive Director signs off on the allocation formula test sheet attesting that they have reviewed formulas.
- The Fiscal Director runs a profit and loss report from QuickBooks that contains all **actual expenses**.
- Using the profit and loss, the Fiscal Director prepares a breakout spreadsheet to capture all actual expenses in the correct funding stream.
- The breakout spreadsheet is used to prepare worksheets condensing all expenses into the 9 budget line items as required by the state.
- Using the worksheets, the Fiscal Director enters the actual expenses onto the appropriate PY/FY funding stream monthly budget spreadsheets.
- Accruals are entered into an accrual column. A comment will follow in the comment column explaining the amount listed. For example: if an amount is based on an invoice on hand the comment column will contain a comment "invoices on hand"
- Using the monthly budget spreadsheets, the obligation worksheet and the accrual worksheet, the Fiscal Director prepares the MACC Reporting Worksheet. (See Attached MACC Reporting Worksheet)
- Using the MACC Reporting Worksheet, the Fiscal Director enters all information into the state MACC system.
- The Fiscal Director gives the MACC reports, MACC analysis page and all work papers to the Program/Fiscal Assistant for review.
- The Program/Fiscal Assistant initials a MACC report review checklist attesting that they have reviewed the MACC reports and completed the checklist. (See attached MACC Report Review Checklist)

- The Executive Director then reviews the cost allocation/payroll spreadsheet, tests the allocation formula and approves the monthly MACC reports. (See attached MACC Report Cover Sheet)
- The Fiscal Director emails all supporting documentation required by the state to WorkForce West Virginia.
- Copies of the MACC Report, Signed Cover Sheet and Supporting Documentation are kept on file for internal auditing purposes.
- The Fiscal Director is responsible for entering the data into the MACC by the reporting deadline.

7. Expiration Date: This policy shall remain in effect until revised or cancelled by the Region VI Workforce Development Board.

Obligation of WIOA Funds

1. WIOA Budget is established for each funding stream according to Grant Allocation
2. Major contracts are awarded based on funds available and approved by Region VI WDB Board. Contracts are signed. Funds are obligated for contracts such as, Youth program, One Stop Operator Programs, Assessment and Case Management Programs, Auditing, etc.
   (including anything under a binding lease agreement with early out penalties, such as copier lease) See attached Monthly Obligation Worksheet.
3. ITA Contracts are obligated once the ITA has been signed and the school has verified that the student is enrolled in the respective training program.
4. ITA Contracts are written on a day-to-day basis by the case managers within each One- Stop. ITA Contracts are written per WIOA participant as they enter training. In some cases, a conditional voucher is written prior to the WIOA funds becoming available if the participant is determined eligible. However, ITA funds are not OBLIGATED until a signed ITA Contract (which shows the participant has officially enrolled in the course) showing verification of enrollment is received at the Region VI WDB office. As per TEGL No. 28-10, Item 4 (c), ITA's "become obligations only at the time the participant enrolls in training at the training institution" and "Once the participant registers for classes, the obligation can be recorded". One-Stop Case Managers verify enrollment before mailing the original ITA to Region VI WDB.
5. A monthly spreadsheet of all ITA Contracts is maintained by the Fiscal Director to keep track of the daily obligations within the ITA Contract line item. This spreadsheet is accumulative and tracks as obligations are made, payments are issued, refunds are received, dropouts are reported, etc. The spreadsheet changes daily.

6. At report time, the Fiscal Director sums up the obligations, minus any unobligated funds or refunds received, etc. and determines the obligation amount for each funding stream.
7. Budget line items such as general operating expenses, rent, payroll, etc. are only obligated at the time they incur, usually monthly.
8. At the end of every month an obligation worksheet is prepared by the Fiscal Director as part of the process of entering monthly obligations, expenditures and accruals in the state MACC system.

Bank Reconciliation

1. Bank statements are accessed online by the Executive Director. The Executive Director prints the bank statement, performs a cursory review and gives it to the Program/Fiscal Assistant who performs the reconciliation and signs the front of the reconciliation once completed.
2. The reconciled bank balance is compared to the cash in the bank account in the general ledger and reviewed by the Program/Fiscal Assistant. The completed reconciliation along with a copy of the end-of-month balance sheet which verifies that the bank reconciliation did agree to the General Ledger at the time of reconciliation is given to both the Executive Director and Fiscal Director.
3. The Fiscal Director reviews all information on the bank statement for accuracy and reconciles the refund check log with the bank statement. The Fiscal Director reviews uncleared checks to determine if any need further action and verifies that all state and federal tax deposits have been processed. The Fiscal Director then signs off on a cover sheet indicating that the bank statement has been reviewed and attests that the Bank Reconciliation Balance agrees with the Quickbooks General Ledger Balance.
4. The Executive Director performs a second review and is also responsible for signing the cover sheet, attesting that the bank reconciliation balance agrees to the Quickbooks General Ledger Balance. (see attached Bank Reconciliation Review Sheet)
5. Images of paid checks are examined by both Executive Director and Fiscal Director for inconsistencies regarding signatures i.e. forgeries. Any discrepancies are immediately reported to the bank by the Executive Director.
6. The Fiscal Director takes appropriate action on all outstanding checks over six months old (See "**policies and procedures on unclaimed property"** in next section)
7. The bank reconciliations with signed cover sheets are kept in a locked file drawer in the Fiscal Directors office.
8. All bank reconciliations are taken to the quarterly LEO meetings for review by the Chair of the Local Elected Officials. (LEO) The LEO Chair signs a quarterly affidavit that he/she has reviewed the corresponding bank reconciliations

Unclaimed Property Policies and Procedures

1. The Organization recognizes that unclaimed property is to be returned to the State of West Virginia pursuant to their regulations.
2. The Organization believes the Organization's only unclaimed property is outstanding checks written from the Organization's checking accounts to employees, vendors, sub-recipients, training providers and students.
3. The Organization will monitor the bank statements for checks older than 6 months and checks older than 6 months will be moved to the liability account for Unclaimed Property.
4. A list of unclaimed checks will be maintained in the accounting system and will be reconciled at the end of each program year ending June 30 and those which have a dormancy period of 5 years will be reported to the WV State Treasurer's Office via electronic report due by November 1st of each year. *
5. * Unclaimed Payroll checks will be sent to the WV State Treasurer's Office after a dormancy period of 1 year in accordance with State regulations.
6. Due diligence must be completed for property where the value is fifty ($50) or more, and no returned mail has been received. It must consist of a first-class mailing and be performed not less than sixty (60) days or more than one hundred and twenty (120) days before filing the report.

Unclaimed property records and backup documentation will be kept for a period of 10 years in accordance with the WV State Treasurer's Policy.

Support Service Payments

1. If it is determined that the customer needs supportive services to enable them to participate in career services or training, then One Stop Staff, Career Planners or Assistants will provide the customer with referrals as appropriate to agencies, partners, community service organizations, grant funding sources, etc. who may be able to meet the customer's needs as documented in the customer's assessment/counseling notes. If the customer is unable to obtain supportive services from the referral agency, then Region VI will consider providing available supportive service funds only to those individuals who have established a need for transportation. (See attached Region VI Guidance Letter 7-15 R-8 for more information on support services. Refer to "**Accounts Payable and Cash Disbursements**" section for policy on processing of support service payments).

Payroll

1. Timesheets outlining time spent in each funding stream are kept by each employee and are summarized, totaled and signed at the end of each month before submitting to the Executive Director.

2. The timesheet and attached pto slips are given to the Program / Fiscal Assistant by the Executive Director.
3. The Program / Fiscal Assistant reviews all timesheets for accuracy and gives them to the Executive Director for review and approval. The Program/Fiscal Assistant's timesheet is reviewed by the Executive Director for accuracy.
4. Timesheets are then given to the Fiscal Director for use in preparing the Payroll/Allocation Worksheet.
5. Payroll is prepared using QuickBooks. QuickBooks calculates the payroll taxes on the year-to-date amount instead of per transaction. QuickBooks automatically adjusts many flat-rate taxes, including Social Security, Medicare, Federal, Unemployment etc.
6. Executive Director signs Employee Payroll/Deduction Spreadsheet for processing payroll and gives it to Fiscal Director for signature. The Fiscal Director forwards the signed Payroll/Deduction Spreadsheet to the Program/Fiscal Assistant to initiate the payroll in Quickbooks.
7. Quickbooks provides automated "full-service" payroll which includes automated taxes and next day direct deposit. All employees' paychecks are direct deposited on the 15th and 30th. Employee payroll stubs and tax forms are available for instant access through the employee payroll portal. Once each payroll is processed, employees receive notice from Quickbooks that payroll information is available on the portal. Each employee has their own sign-on for the portal, where they can view and print all documents.
8. A payroll detail sheet is printed by the Program/Fiscal Assistant once payroll in processed and a copy is attached to the Payroll/Deduction Spreadsheet. The Program / Fiscal Assistant signs the Spreadsheet and gives it back to the Executive Director to review for accuracy.
9. The Executive Director files the Payroll/Deduction Spreadsheet with the detail report in a locked file.
10. The Fiscal Director uses the employees' monthly timesheets to allocate payroll costs. Any payroll costs as identified directly benefiting a specific funding stream (i.e. Adult, SNAP Grant) are charged to that program and respective line item. A copy of the payroll/allocation spreadsheet is given to the Executive Director for review. The Executive Director reviews the percentage of time spent in each funding stream per employee to keep up to date on staff's time allocations.
11. Quickbooks automatically files the tax deposit each month electronically based on the information from QuickBooks.
12. Quickbooks automatically files the quarterly and year-end tax reports electronically. Copies of all monthly, quarterly and yearly reports will be printed and given to the Executive Director to review before the Fiscal Director places in their physical files.

Training Provider Payments

Each Region VI Training Provider will adhere to the following invoicing procedures based upon ITA Scholarship's issued to eligible WIOA participants for a maximum training period of 12 months at a time, not to exceed 24 months. WIOA Funds obligated to cover the training costs shall be in accordance with the following schedule:

- Maximum of $6,000.00 for 0-1200 clock hours of training (training time up to 12 months*)
- Maximum of $10,000.00 for 1201-1800 clock hours of training (training time over 12 months to 18 months*)
- Maximum of $12,000.00 for 1801-2400 clock hours of training (training time over 18 months to 24 months*)

The tuition levels outlined above will be awarded based on the course information entered in the MACC by the Training Provider.
Funds will cover required costs, including tuition, fees, books, supplies, tools and special equipment.

***(Maximum amount will be calculated first on clock hours - then by number of months for those programs that don't measure in clock hours.)**

WIOA participants attending training programs extending beyond 12 months will receive priority status in funding for the additional 12-month or less period, provided that the participant is still enrolled "fulltime" in the original training program, is making satisfactory academic progress, is in good standing with the training institution and WIOA funds are available. Fiscal Director will review MACC notes before obligating 2nd-year funds.

Nursing ITAs: In recognition of the shortage of LPN/RN's, Region VI has instituted a policy to fund nursing training at a higher tuition reimbursement rate than other current occupational training programs in the region. WIOA funds obligated to cover training costs shall be in accordance with the following schedule:
Maximum of $12,000.00 for training leading to a Licensed Practical Nurse license
Maximum of $20,000.00 for training leading to a Registered Nurse Associate Degree or better.
(See attached Nursing Individual Training Account Scholarship Policy)

Invoicing Procedures
Invoicing Procedures (In-person Training)

1st year of training as reflected on the ITA

The first year of training is a period of 12 months or less.

1. **1st half invoicing* (1st Year Enrollment Invoice Form) -** Fifty percent (50%) of the WIOA approved funding for the first year of enrollment (up to twelve months) can be

requested by the training provider after the WIOA participant attends the first day of class. *Please refer to the payment schedule to determine the maximum amount of allowed payment for the first year of training.

2. **2nd half invoicing (1st Year Midpoint Invoice Form)-** The remaining fifty percent (50%) of the WIOA approved funding for the first year of enrollment (up to twelve months) can be requested by the training provider after the WIOA participant completes 50 percent of the scheduled clock hours or number of months completed for that year. The training provider will be required to attest to the number of clock hours or number of months that have been completed.
3. **Option to invoice one hundred percent** - Region VI Workforce Development Board recognizes that it may be a hardship to submit two invoices for short term training programs (short term is defined as 12 weeks or less). Each school has the option to delay invoicing until the time that the student has completed fifty percent (50%) of their training program/hours. At that time, as long as the school attests to the fact that the student is fifty percent complete, the school has the option to bill one hundred percent (100%) of the WIOA approved funding.

2nd year of training as reflected on the ITA.

The second year of training is a period of 12 months or less.*

1. Invoicing for the second year of training will be processed the same as the 1st and 2nd half of invoicing as outlined in the steps for the 1st year of training utilizing the 2nd Year Enrollment and 2nd Year Midpoint Invoice Forms. *Please refer to the payment schedule to determine the maximum amount of allowed payment for the second year of training.

* WIOA participants attending training programs extending beyond twelve months will receive priority status in funding for the additional training time up to twelve months. In order to be considered for the additional 2nd year of funding, the participant must be enrolled "full time" in the original training program, making satisfactory academic progress, and be in good standing with the training institution.

<u>Invoicing Procedures (Self-Paced Online Training)</u>

1. **1st half invoicing* (On-line Classes – Enrollment Invoice Form)** - Fifty percent (50%) of the WIOA approved funding for the first year of enrollment (up to twelve months) can be requested by the training provider after the WIOA participant attends the first day of class. *Please refer to the payment schedule to determine the maximum amount of allowed payment for the first year of training.

2. **2nd half invoicing (On-line Classes – Midpoint Invoice Form) -** Fifty percent (50%) of the WIOA approved funding for the first year of enrollment (up to twelve months) can be requested by the training provider after the WIOA participant completes 50 percent of the clock hours or 50 percent of the course material *(however the training provider tracks the students progress in the online course)* within the length of time allotted by the training provider to complete the course.

   EXAMPLE: The course requires completion of 400 clock hours of instruction and/or 20 skill sets tests, to be completed within 6 months, with an additional 6 months allowed, for a total of 12 months. In order be paid for the remaining 50% of tuition costs, the student would have to have completed at a minimum of 200 clock hours or passed tests showing 10 of the skill sets were completed by the end of 6 months after enrollment.) If a student does not complete the 50% clock hours and/or course requirements as documented by the training provider according to the timeline stated above, Region VI will not be responsible for payment of the remainder of the tuition. The remainder of the tuition to the training provider will become the students' responsibility.

OTHER

- It is the responsibility of the Training Provider to ensure that invoices have been submitted and funds received for all WIOA participants. Unused/unbilled funds will be available for six months after a student has completed their program. <u>After six months, any unbilled funds will be forfeited.</u>
- Invoices are processed on an on-going basis. Please allow a minimum of thirty days to receive your funds once the invoice has been received and approved. The invoice cannot start the process until an approved ITA contract has been received and approved by the Region VI Office.
- Please submit separate invoices for each participant. Training provider invoice number must be **<u>unique</u>** to each individual invoice. (example: #1, #2, #3 or 2024-1, 2024-2...)
- Electronic copies of the WIOA/ITA tuition invoice forms can be found on the Region VI Workforce Development Board's website under the Training Provider Tab at www.regionviwv.org.

REFUND POLICY GUIDELINES-ALL

All Region VI Approved Training Providers are required under Title 135CSR20 9.1.i.3 to submit their school's refund policy to the WV Community and Technical College System for approval in order to operate in the State of West Virginia. The Region VI WDB Fiscal Director will obtain copies of all approved refund policies to ensure that each school adheres to their respective refund policy in the event that a WIOA participant discontinues training prior to the scheduled completion of their training program.

When a participant withdraws from their training program, the Region VI Fiscal Director will email the Training Provider a withdrawal form for completion.

The Training Provider is required to complete the form and submit it to the Region VI Workforce Development Board Fiscal Director within thirty days.

Failure to submit withdrawal forms may result in a hold on future funding.

Region VI Internal Control Process

1. "Internal controls" are financial management practices that are systematically used to prevent misuse and misappropriation of assets, such as occur through theft or embezzlement. Internal controls are generally described in written policies that describe the procedures that the nonprofit will follow, as well as who is responsible. The goal of internal controls is to create business practices that serve as "checks and balances" on staff (and sometimes board members) or outside vendors in order to reduce the risk of misappropriation of funds/assets.
2. Region VI conducts monthly staff meetings and annual trainings to discuss internal controls, office procedures, and any other policies that effect the administrative operation of the Region VI office.
3. Region VI policy is that two or more individuals be involved in all review and payment processes. Refer to the "**Accounts payable and cash Disbursements**" section. Furthermore, sign-off cover sheets are used to attest to the review and approval of various procedures throughout the processing of expenditures, payroll, bank reconciliations, and MACC reporting.
4. Region VI WDB Executive Director and staff attend various state and federal conferences and training (either mandatory or voluntary) that provide training and guidance in the administration of state and federal awards and/or grants, including but not limited to the Uniform Administrative Requirements, Cost Principles, and Audit Requirements (2 CFR Part 200)

Fiscal Monitoring

1. Region VI WDB has established a policy to ensure compliance with the provisions of Title I WIOA by conducting monitoring reviews of contractors and sub-recipients contracted through a Request for Proposal process and who have subsequently entered a 2-part contract with the Board. Each sub-recipient and/or contractor must receive, at a minimum, annual documented oversight. (See attached Programmatic & Fiscal Monitoring Policy)

2. Prior to the execution of any subaward or contract, all entities will be classified as subrecipients or contractors in accordance with 2 CFR § 200.331 by utilizing the State's Subrecipient vs Contractor Determination checklist. Written documentation of the determination will be maintained for auditing purposes.

3. Additionally, Region VI WDB will utilize a documented risk assessment tool to determine the frequency, scope, and method of oversight for each subrecipient and contractor.

4. The Region VI WDB Fiscal Director is responsible for monitoring the daily activities and transactions of the Program/Fiscal Assistant, including daily monitoring of available cash on hand. The Executive Director, along with the Fiscal Director and Program/Fiscal Assistant have access to the Quickbooks program to monitor and review the Region VI WDB account activity.

Region VI Reporting Narrative

1. The WIOA Funding reports are prepared by the Region VI Fiscal Director using Profit & Loss reports from Quickbooks. Refer to the "Accrual Reporting Policy" for more information on the procedures used in completing the monthly reports in the Mid Atlantic Career Consortium (MACC) system.
2. The Fiscal Director inputs the information into the MACC. The Fiscal Director and Executive Director are the only two people in Region VI with password access to the MACC Financial Reporting System.
3. The Region VI Executive Director reviews the information entered into the MACC on a monthly basis. Refer to the "Accrual Reporting Policy" for details regarding the monthly review process and signatory attestation.
4. Various other grants will have specific reports that require filing usually monthly, at which time the Region VI Fiscal Director will complete and submit to the appropriate entities.

Audits & Audit Resolutions

1. The WDB and its' contractors will, at a minimum, meet the following standards for audits and audit resolutions:

2. <u>Requirements</u> – 2 CFR 200.501 Subpart B & F requires that recipients and sub-recipients expending more than $1,000,000 a year in Federal funds are required to have a single audit. Vendors (contractors) are not required to have a single audit regardless of their funding level, as the payments received for goods or services provided as a vendor would not be considered Federal awards.

3. Recipients that expend less than $1,000,000 a year in Federal awards are exempt from Federal audit requirements for that year, but are still required to make available their records for review or audit by appropriate officials of the Federal agency, pass-through entity, and General Accounting Office.

4. Responsibilities - The auditee shall identify in its accounts all Federal awards received and expended and the Federal programs under which they were received.

5. The auditee shall maintain internal control over Federal programs and assure compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs.

6. The auditee shall comply with laws, regulations, and provisions of contracts or grant agreements related to each of its Federal programs.

7. The auditee shall prepare appropriate financial statements, including the schedule of expenditures of Federal awards.

8. The auditee shall ensure that the audits required by this part are properly performed and submitted when due and with all of the documents required for submission.

9. The auditee shall follow up and take corrective actions on audit findings, where appropriate and feasible, including preparation of a summary schedule of prior audit findings and a corrective action plan for current findings.

10. Grantees and subgrantees are responsible for obtaining the services of the independent auditors in accordance with applicable procurement procedures.

11. Reporting Package Submission – The audit shall be completed and the reporting package should be submitted within the earlier of 30 days after receipt of the auditor's report, or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audit.

12. The reporting package shall include the financial statements and schedule of Federal expenditures, the auditor's required reports, the summary of prior findings, the corrective action plan, and the data collection form.

13. The data collection form shall state whether the audit was completed in accordance with audit requirements, and provides information about the auditee, its Federal programs, and the results of the audit.

14. The entire report package must be submitted to the Federal clearinghouse for acceptance and distribution to all affected Federal agencies. A copy of the audit

report and verification that the reporting package was submitted to the Federal Clearinghouse should be submitted to the cognizant agency.

15. Region VI Process - In order to determine if an entity will be required to submit an audit package, the Region VI WDB will send a Grantee Audit Certification and Federal Expenditure Disclosure to all sub-recipients as part of their contract closeout package.

16. Once the audit is received from the sub-recipient, the Fiscal Director will review for findings. If necessary, Region VI WDB will consult with a certified public accountant or auditor for advise on how to handle highly technical findings.

17. If necessary, a letter will be initiated at the conclusion of the review to ask for additional information or a resolution of findings.

CHART OF ACCOUNTS JULY 17, 2024

5010	ADVERTISING
5020	WEB HOSTING
5030	EQUIPMENT PURCHASES
5040	DUES & SUBSCRIPTIONS
5050	EQUIPMENT RENTAL
5060	INSURANCE
5070	LICENSES & PERMITS
5080	POSTAGE
5090	PRINTING & PUBLICATIONS
5102	LEGAL FEES
5120	RENT STORAGE UNIT 03
5130	REPAIRS & MAINTENANCE
5140	TELEPHONE & FAX EXPENSES
5151	BOARD EXPENSES
5152	CONFERENCE & TRAINING
5153	TRAVEL & MILEAGE
5160	OFFICE SUPPLIES
5170	IT Services
6010	PAYROLL EXPENSES-ADMIN
6015	PAYROLL EXPENSES-TEMP
6060	WORKERS COMP
6080	PEIA INSURANCE
5104	AUDIT EXPENSES
5106	CONSULTING
5108	OTHER PROFESSIONAL SERVICES
2300	ACCOUNTING SERVICES
6150A	PAYROLL EXPENSES-ADULT
6160D	PAYROLL EXPENSES-DW
6180Y	PAYROLL EXPENSES-YOUTH
6510A	OJT-ADULT
6510D	OJT-DW
6510T	OJT TRANSFER
6520A	CASE MANAGEMENT-ADULT
6520D	CASE MANAGEMENT-DW
6520Y	CASE MANAGEMENT-YOUTH
6520T	CASE MANAGEMENT - TRANSFER
6531	TRAINING CONTRACT-YOUTH INSCHO
6532	TRAINING CONTRACT-YOUTH OUTSCH
6532YT	YOUTH TRAINING EXPENSES
6535	YOUTH MISC
6540A	CUSTOMIZED TRAINING-ADULT
6540D	CUSTOMIZED TRAINING-DW
6540T	CUSTOMIZED TRANSFER
6610RR	RAPID RESPONSE-DW
6551A	SUPPORTIVE SERVICES-ADULT
6551D	SUPPORTIVE SERVICES-DW

6551T	SUPPORTIVE SERVICES-TRANSFER
6550A	ITA CONTRACTS-ADULT
6550D	ITA CONTRACTS-DW
6550Y	ITA CONTACTS-YOUTH
6550T	ADULT ITA TRANSFER
6650A	MACC-ADULT
6650D	MACC-DW
6650Y	MACC-YOUTH
6541A	TRANSISTIONAL TRAINING
6542A	INCUMBENT WORKER TRAINING
6542T	INCUMBENT TRANSFER
	ONE-STOP
6772B-A	OS BUSINESS SERVICE-ADULT
6772B-D	OS BUSINESS SERVICE-DW
6772C	OS CLARKSBURG
6772E	OS EKLKINS
6772F	OS FAIRMONT
6772M	OS MORGANTOWN
6772O	OS OTHER
6773	OS ADMIN
7800	GREEN-UP GRANT
	FOOD STAMP GRANT (SNAP E&T)
9612	SNAP E&T-CONTRACTUAL
9613	SNAP E&T-TRAVEL
9614	SNAP E&T-CONFERENCE
9615	SNAP E&T-TRAINING
9616	SNAP E&T-RENT STORAGE UNIT 35
9617	SNAP E&T-TELEPHONE
9618	SNAP E&T-EQUIPMENT
9619	SNAP E&T-SUPPLIES
2400	UNCLAIMED PROPERTY
2677	ONE STOP REIMBURSEMENT
2117	FLEX BENEFITS
	Comcast 1=POB 37601, Philidelphia
	Comcast 2=POB 70219
	office supplies=less than $5,000
	equipment purchase=over $5,000

I. Purpose

The Code of Federal Regulations requires non-federal entities receiving federal awards to have written procedures for determining the allowability of costs in accordance with the Uniform Grant Guidance Cost Principles. (2 CFR 200.302(b)(7)) As a recipient of such funds, WorkForce West Virginia (WFWV) has established the Allowable Cost Policy to prescribe spending guidelines for recipients and subrecipients of federal funds.

II. Summary

The Allowable Cost Policy addresses:

a. **Allowable activities for Section 134: Adult and Dislocated Worker Program, Use of Funds**
Local areas must use WIOA funds to provide allowable career and training services to eligible adults and dislocated workers. There are three types of career services: basic career services, individualized career services, and follow-up services.

b. **Allowable activities for Section 129: Youth Workforce Investment Activities, Use of Funds**
Local areas must use WIOA funds to provide allowable youth workforce investment activities to eligible youth participants.

c. In addition to the requirements in Local Uses of Funds outlined in Sections 129 and 134 of WIOA Title I-B, all expenditures of WIOA funds must meet the allowable cost principles outlined in 2 CFR Part 200 Subpart E – Cost Principles. The cost principles of 2 CFR Part 200 Subpart E are the basic guidelines describing allowable ways federal funds may be spent.

d. This policy also addresses common costs to carry out an allowable WIOA activity, so long as the expenditure satisfies the basic cost principles of 2 CFR Part 200.

III. References

a. Workforce Innovation and Opportunity Act (Pub. L. 113-128)

b. United States Department of Labor, Workforce Innovation and Opportunity Act; Final Rule, 20 CFR, §§ 683.235, 245, 250, 260, 290, Administrative Provisions Under Title I of the Workforce Innovation and Opportunity Act

c. United States Department of Labor, Office of Management and Budget Guidance for Grants and Agreements; Final Rule, 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

IV. Policy

a. **Introduction**

All expenditures under the Workforce Innovation and Opportunity Act (WIOA) must comply with the federal requirements associated with those funds. For WIOA Title I-B, this includes allowable activities identified in the WIOA statute and governing regulations, as well as the general requirements for managing federal grant funds that can be found in the Uniform Grant Guidance. Local areas must adhere to the required uses of funds (Section 129 Use of Funds for Youth Workforce Investment Activities and Section 134 Use of Funds for Employment and Training Activities), the basic cost principles of the Uniform Guidance found in 2 CFR Part 200, as well as the federal program regulations under Title 20 of the Code of Federal Regulations, when making WIOA expenditures.

In addition, local areas may not use more than ten (10) percent of the allocated award for administrative activities. (WIOA Section 128(b)(4)(A))

b. WIOA Adult and Dislocated Worker Activities and Use of Funds

Section 134: Adult and Dislocated Worker Program, Use of Funds

Local areas must use WIOA funds to provide allowable career and training services to eligible adults and dislocated workers. There are three types of career services: basic career services, individualized career services, and follow-up services. Refer to WIOA Section 134(c)(2) and 20 CFR § 678.430 for a full description of allowable career services and WIOA Section 134(c)(3)(D) and 20 CFR § 680.200 for a full description of allowable training services.

Local areas may also use WIOA funds on permissible activities, including work support activities for low-wage workers and supportive services, but are not required to. Refer to WIOA Section 134(d)(1)-(5) for a full description of permissible activities.

Under WIOA Title I-B, funds to provide workforce investment activities must be directed at eligible adults and dislocated workers. A one-stop operator or partner must spend funds on career services and training services and may spend funds on permissible activities identified in the statute.

i. Career Services

There are three types of career services: basic career services, individualized career services, and follow-up services. Refer to WIOA Section 134(c)(2) and 20 CFR § 678.430 for a full description of allowable career services.

1. **Basic Career Services**

   Allowable activities must include, but are not limited to:

   a. Determinations of whether the individual is eligible to receive assistance from the adult, dislocated worker, or youth programs

   b. Outreach, intake (including worker profiling), and orientation to information and other services available through the WFWV system

   c. Initial assessment of skills levels, including literacy, numeracy, and English language proficiency, as well as aptitudes, abilities (including skills gaps), and support service needs

   d. Labor exchange services, including:

i. Job search and placement assistance, and, when needed by an individual, career counseling, including the provision of information on nontraditional employment and in-demand industry sectors and occupations

ii. Appropriate recruitment and other business services on behalf of employers, including information and referrals to specialized business services not traditionally offered through the WFWV system

e. Provision of referrals to and coordination of activities with other programs and services, including programs and services within the WFWV system and, when appropriate, other workforce development programs

f. Other allowable basic career services activities identified in 20 CFR § 678.430(a)

2. **Individualized Career Services**
Allowable activities must include, but are not limited to:

a. Comprehensive and specialized assessments of the skills levels and service needs of adults and dislocated workers, which may include:

i. Diagnostic testing and use of other assessment tools

ii. In-depth interviewing and evaluation to identify employment barriers and appropriate employment goals

b. Development of an individual employment plan to identify the employment goals, appropriate achievement objectives, and appropriate combination of services for the participant to achieve his or her employment goals, including the list of and information regarding eligible training providers

c. Group counseling

d. Individual counseling

e. Career planning

f. Short-term prevocational services, including development of learning skills, communication skills, interviewing skills, punctuality, personal maintenance skills, and professional conduct services to prepare individuals for unsubsidized employment or training

g. Other allowable individualized career services activities identified in 20 CFR § 678.430(b)

3. **Follow-Up Services**
Follow-up services must be made available, as appropriate—including counseling regarding the workplace—for participants in adult or dislocated worker activities who are placed in unsubsidized employment for a minimum of 12 months after the first day of employment.

ii. **Training Services**

WIOA is designed to increase participant access to training services. Training services are provided to equip individuals to enter the workforce and retain employment.

Examples of allowable training services include:

1. Occupational skills training, including training for nontraditional employment
2. On-the-job-training (OJT), as described in WIOA Section 3(44)
3. Registered apprenticeship
4. Incumbent worker training in accordance with WIOA Section 134(d)(4)
5. Workplace training and cooperative education programs
6. Private sector training programs
7. Skills upgrading and retraining
8. Entrepreneurial training
9. Job readiness training provided in combination with other training described above
10. Adult education and literacy activities, including activities of English language acquisition and integrated education and training programs, in combination with training
11. Customized training conducted with a commitment by an employer or group of employers to employ an individual upon successful completion of training

iii. **Permissible Local Activities**

WIOA Title I funds may also be used to provide the additional services described below:

1. **Job Seeker Services**
   a. Customer support to enable individuals with barriers to employment (including individuals with disabilities) and veterans to navigate among multiple services and activities
   b. Training programs for displaced homemakers and for individuals training for nontraditional occupations (as defined in WIOA Section 3(37): occupations or fields of work in which individuals of one gender comprise less than 25 percent of the individuals so employed), in conjunction with programs operated in the workforce area
   c. Work support activities for low-wage workers, in coordination with local areas, that will provide opportunities for these workers to retain or enhance employment
   d. Work support activities may include any activities available under the WIOA adult and dislocated worker programs in coordination with activities and

resources available through partner programs. These activities may be provided in a manner that enhances the worker's ability to participate, for example by providing activities during nontraditional hours or providing on-site childcare

   c. Support services, including needs-related payments, as described in WIOA Section 134(d)(2) and (3). Needs-related payments provide financial assistance to participants to enable them to participate in training. Unlike other support services, to qualify for needs-related payments, a participant must be enrolled in training

2. **Employer Services**
   a. Customized screening and referral of qualified participants in training services to employers
   b. Customized employment-related services to employers, employer associations, or similar organizations on a fee-for-service basis that are, in addition to labor exchange services, available to employers under the Wagner-Peyser Act
   c. Activities to provide business services and strategies that meet the workforce investment needs of employers, as determined by the local area, and are consistent with the local area plan

3. **Coordination Activities**
   a. Employment and training activities in coordination with any of the following:
      i. Child support enforcement activities, as well as child support services and assistance activities, of the state and local agencies carrying out part D of Title IV of the Social Security Act (42 U.S.C. § 651, et seq.)
      ii. Cooperative extension programs carried out by the U.S. Department of Agriculture
      iii. Activities to facilitate remote access to services provided through a one-stop delivery system, including facilitating access through the use of technology
   b. Activities to:
      i. Improve coordination between workforce development and economic development and to promote entrepreneurial skills training and microenterprise services
      ii. Improve services and links between the local workforce system and employers, including small employers
   c. Improving coordination between employment and training activities and programs carried out in the workforce area for individuals with disabilities

4. **Other Allowable Activities**

   a. Technical assistance for one-stop operators, one-stop partners, and eligible providers of training services regarding the provision of services to individuals with disabilities in local areas, including the development and training of staff, the provision of outreach, intake, assessments, and service delivery, the coordination of services across providers and programs, and the development of performance accountability measures

   b. Activities to adjust the economic self-sufficiency standards for local factors, or activities to adopt, calculate, or commission for approval, economic self-sufficiency standards for the local areas that specify the income needs of families, by family size, the number and ages of children in the family, and substate geographical considerations

   c. Implementation of promising services to workers and businesses, which may include support for education, training, skill upgrading, and statewide networking for employees to become workplace learning advisors and maintain proficiency in carrying out the activities associated with such advising

c. **WIOA Youth Activities and Use of Funds**
   Section 129: Youth Workforce Investment Activities, Use of Funds

Local areas must use WIOA funds to provide allowable youth workforce investment activities to eligible youth participants. Refer to Section 129(c)(1)-(2) for program elements and a full description of allowable youth workforce investment activities.

When a local area receives funds, it may use those funds to carry out programs that meet the requirements of WIOA Section 129(c)(1) to provide workforce investment activities for eligible youth. A program that meets these requirements may provide the following services to eligible youth participants:

i. Tutoring, study skills training, instruction, evidence-based dropout prevention and recovery strategies that lead to completion of a secondary school diploma or equivalent, or a recognized postsecondary credential

ii. Alternative secondary school services or dropout recovery services

iii. Paid and unpaid work experiences that provide academic and occupational education, including:

   1. Summer employment opportunities and other employment opportunities available throughout the school year

   2. Pre-apprenticeship programs

   3. Internships and job shadowing

   4. On-the-job training opportunities

iv. Occupational skills training, with priority to those that lead to recognized postsecondary credentials that are aligned with in-demand industry sectors or occupations in the local area

v. Education offered concurrently with and in the same context as workforce preparation activities and training for a specific occupation or occupational cluster

vi. Leadership development opportunities, which may include community service and peer-centered activities encouraging responsibility and other positive social and civic behaviors, as appropriate

vii. Supportive services, such as transportation, childcare, dependent care, housing, referrals to healthcare and needs-related payments that are necessary to enable an individual to participate in activities

viii. Adult mentoring for the period of participation and a subsequent period, for a total of not less than 12 months

ix. Follow-up services for not less than 12 months after the completion of participation, as appropriate

x. Comprehensive guidance and counseling, which may include drug and alcohol abuse counseling and referral, as appropriate

xi. Financial literacy education

xii. Entrepreneurial skills training

xiii. Services that provide labor market and employment information about in-demand industry sectors or occupations available in the local area, such as career awareness, career counseling, and career exploration services

xiv. Activities that help youth prepare for and transition to postsecondary education and training (WIOA Section 129(c)(2))

d. Basic Cost Principles

In addition to the requirements in Local Uses of Funds outlined in Sections 129 and 134 of WIOA Title I-B, all expenditures of WIOA funds must meet the allowable cost principles outlined in 2 CFR Part 200 Subpart E – Cost Principles. The cost principles of 2 CFR Part 200 Subpart E are the basic guidelines describing allowable ways federal funds may be spent. Allowable costs are:

i. **Reasonable and necessary** (meaning that, for example, sound business practices were followed, and purchases were comparable to market-prices)

1. A cost may be reasonable if the nature of the goods or services acquired, and the amount involved reflect the action that a prudent person would have taken under the circumstances prevailing at the time the decision to incur the cost was made.
2. A cost is necessary if it is required for the performance or administration of the grant and included in the budget.

ii. **Allocable to the federal award** (meaning that the federal grant program, in this case WIOA, received a benefit in proportion to the funds charged to the program. For example, if fifty percent (50%) of an employee's salary is paid with WIOA funds, then the employee must spend at least fifty percent (50%) of his or her time on a WIOA program.)

iii. **Conforming to any limitations or exclusions** set forth in these principles or in the federal award as to types or amount of cost items

iv. **Consistent with policies and procedures** that apply uniformly to both federally financed and other activities of the non-federal entity

v. **Treated Consistently as either a direct or indirect cost**

vi. **Legal under state and local law**

vii. **Properly Documented** (and accounted for on a consistent basis with generally accepted accounting principles)

viii. **Consistent with the provisions of the grant program** (WIOA Title I-B)

ix. **Not used for cost-sharing or matching** any other grant agreement, except where otherwise authorized by statute (2 CFR § 200.403)

x. **Incurred during the approved budget period**

e. Allowable Costs

A local area may use its WIOA grant funds on the following common costs to carry out an allowable WIOA activity, so long as the expenditure satisfies the basic cost principles of 2 CFR Part 200.

i. Contracts

Contracts with potential employers for the purpose of placement of WIOA Title I-B participants.

ii. Advertising, Public Relations/Outreach, Marketing

1. *Advertising costs* means the costs of advertising media and corollary administrative costs.
2. *Advertising media* means magazines, newspapers, radio and television, direct mail, exhibits, electronic or computer transmittals, and the like.
3. *Public relations* mean community relations and those activities dedicated to maintaining the image of the non-federal entity or maintaining or promoting understanding and favorable relations with the community or public at large or any segment of the public. (2 CFR § 200.421)

iii. Allowable Advertising Costs

WIOA Title I-B funds may only be used for certain allowable advertising costs, as permitted by 2 CFR § 200.421(b). These include:

1. The recruitment of personnel required by the non-federal entity for performance of the WIOA Title I-B award

2. The procurement of goods and services for the performance of the WIOA Title I-B award
3. The disposal of scrap or surplus material acquired in the performance of the federal WIOA Title I-B award, except when non-federal entities are reimbursed for disposal costs at a predetermined amount
4. Program outreach and other specific purposes necessary to meet the requirements of the WIOA Title I-B award

iv. Allowable Public Relations Costs

WIOA Title I-B funds may only be used for certain allowable public relations costs, as permitted by 2 CFR § 200.421(d). These include:

1. Costs specifically required by WIOA Title I-B
2. Costs of communicating with the public and press pertaining to specific activities or accomplishments which result from performance of WIOA Title I-B programs (these costs are considered necessary as part of the outreach effort for the federal award)
3. Costs of conducting general liaisons with news media and government public relations officers, to the extent that such activities are limited to communication and liaisons necessary to keep the public informed on matters of public concern, such as notices of funding opportunities, financial matters, etc.

v. Equipment

Local areas may use WIOA funds to purchase equipment if the equipment purchase is necessary, reasonable, and allocable to the grant. Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the local area for financial statement purposes, or $5,000. (2 CFR § 200.1) (*Equipment*) For each equipment and computing device purchased with WIOA funds, local areas must maintain the following:

1. Serial number or other identification number
2. Source of funding for the property (including the FAIN)
3. Who holds title
4. Acquisition date and cost of the property
5. Percentage of federal participation in the project costs for the federal award under which the property was acquired
6. Location, use, and condition of the property
7. Any ultimate disposition data including the date of disposal and sale price of the property (2 CFR 200.313(d)(1))

Local areas must take a physical inventory of equipment purchased with WIOA funds and the results must be reconciled with property records at least once every two years.

vi. **Use of Equipment**
Local areas must use the equipment in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by the federal award, and must not encumber the property without prior approval of the federal awarding agency and WFWV. When no longer needed for the original program or project, the equipment may be used in other activities supported by the Federal awarding agency, in the following order of priority: (1) activities under a Federal award from the Federal awarding agency which funded the original program or project; then (2) activities under Federal awards from other Federal awarding agencies. (2 CFR § 200.313(c)(1))

During the time equipment is used on the project or program for which it was acquired, the equipment will also be made available for use on other projects or programs currently or previously supported by the Federal government, provided that such use will not interfere with the work on the projects or program for which it was originally acquired. First preference for other use must be given to other programs or projects supported by the Federal awarding agency that financed the equipment. Second preference is given to programs or projects under Federal awards from other Federal awarding agencies. Use for non-Federally funded programs or projects is also permissible. (2 CFR § 200.313(c)(2))

vii. **Disposal of Equipment**
When it is determined that original or replacement equipment acquired under a Federal award is no longer needed for the original project or program or for other activities currently or previously supported by a Federal awarding agency, the local area must contact the awarding agency for disposition instructions.

Generally, disposition of equipment is dependent on its fair market value (FMV) at the time of disposition. If the item has a current FMV of $5,000 or less, it may be retained, sold, or otherwise disposed of with no further obligation to the Federal awarding agency. If the item has a current FMV of more than $5,000, the Federal awarding agency is entitled to the Federal share of the current market value or sales proceeds.

If acquiring replacement equipment, the local area may use the equipment to be replaced as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property. (2 CFR § 200.313(e))

viii. **Food**
The purpose of the WIOA Title I-B funds is to provide skills training to the workforce, find employment for individuals, and assist businesses to fulfill labor demands and needs. Food, refreshments, and other items are not part of the purpose of these grants. Food and refreshments are narrowly permitted under one element of 2 CFR Part 200's Selected Items of Costs, Conferences. Therefore, there is limited justification for recipients of WIOA Title I-B funds to expend funds on food, refreshments or other consumables. It is the responsibility of the local area that is expending the funds on any activity to ensure the expenditures:

1. Meet the objectives of the WIOA statute and regulations
2. Benefit the grant
3. Meet the urgency of the situation
4. Are necessary, reasonable, and allocable consistent with the standards of federal grant requirements

In cases where these basic conditions are not met, the local area must find other sources of funding. Alcoholic beverages are an unallowable cost. (2 CFR § 200.423)

ix. **Memberships**
Organizational memberships and subscriptions in business, professional, technical groups/associations (not at the individual level) to carry out a WIOA activity are allowable. See also 2 CFR § 200.454.

x. **Professional Services**
Costs of professional services, like consultants, are allowable when reasonable in relation to the services rendered and when not contingent upon recovery of the costs from the federal government. Fees paid to retain professional services that do not have an accompanying invoice or where the local area does not receive such services in reasonable proportion to the amount paid under the grant are unallowable. (2 CFR § 200.459)

xi. **Technical Assistance Meetings and Conferences**
The cost of meetings and conferences, where the primary purpose is to provide technical assistance and is necessary and reasonable for successful performance under the federal award is allowable.

xii. **Travel Costs**
Travel costs are the expenses for transportation, lodging, subsistence, including meals, and related items incurred by employees who are traveling on pre-approved, official business, and are allowable. Official business travel must be approved using the local area travel policy.

f. **Unallowable Costs**
All costs associated with an unallowable activity are considered unallowable costs, regardless of their allowability under other circumstances. WIOA Title I-B funds cannot be used on unallowable costs.

i. **WIOA Title I-B funds cannot be used on:**

1. The wages of incumbent employees during their participation in economic development activities provided through a statewide workforce development system.
2. Public service employment, except when authorized under Title I of WIOA such as when public employment is offered as on-the-job training, transitional employment, or work experience. Public service employment is defined as work normally provided by governments and includes, but is not limited to, work in the field of human betterment and community improvement; childcare; healthcare;

education; crime prevention; public transportation; streets and parks; solid waste removal; housing and neighborhood improvement; and rural development. (20 CFR § 683.250)

3. Subawards or contracts with parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in Federal programs or activities. (20 CFR § 683.250)
4. Contracts with persons falsely labeling products made in America. (20 CFR § 683.250)
5. Foreign travel. (20 CFR § 683.250)
6. Employment-generating activities, investment in revolving loan funds, capitalization of businesses, investment in contract bidding resource centers. (20 CFR § 683.245)
7. Employment or training programs for sectarian activities. This section does not prohibit the provision of services by faith-based organizations, unless those services are sectarian in nature.
8. Expenses prohibited under any other Federal, State or local law or regulation. (20 CFR § 683.250)

ii. **Advertising, Public Relations/Outreach, Marketing**
WIOA Title I-B funds must not be used for the following advertising, public relations, and selling/marketing costs, in accordance with 2 CFR §§ 200.421(e) and 200.467:

1. All advertising and public relations costs other than as specified in the Allowable Costs section above
2. Costs of meetings, conventions, convocations, or other events related to other activities of the entity, including:
   - Costs of displays, demonstrations, and exhibits
   - Costs of meeting rooms, hospitality suites, and other special facilities used in conjunction with shows and other special events
   - Salaries and wages of employees engaged in setting up and displaying exhibits, making demonstrations, and providing briefings
3. Costs of promotional items and memorabilia, including models, gifts, and souvenirs
4. Costs of advertising and public relations designed solely to promote the local area. (2 CFR 200.421(e))
5. Costs of selling or marketing any products or services of the non-federal entity, except as direct costs, with prior approval by the federal awarding agency when necessary for the performance of the federal award. (2 CFR 200.467)

iii. **Business Relocations**
WIOA Title I-B funds are prohibited for business relocations that result in the loss of an employee's job at the original location in the U.S. WIOA funds must not pay for customized training, skill training, on-the-job training, incumbent worker training, transitional employment, or company specific assessments, of job applicants for employees of any business, or part of a business, that has relocated from any location in the U.S., until the company has operated at the location for 120 days, if the relocation has resulted in any employees losing their job.

To verify that a business establishment that is new or expanding is not, in fact, relocating the business domicile or employees from another area, a standardized pre-award review must be completed and documented by the LWDA and the business, as a prerequisite to WIOA Title I-B assistance.

The pre-award review must include:

1. Names under which the establishment does business, including the predecessors and successors in interest
2. The name, title, and address of the company official certifying the information
3. Whether WIOA Title I-B assistance was sought in connection with past or impending job losses at other facilities, including a review of whether Worker Adjustment and Retraining Notification Act (WARN) notices relating to the employer have been filed. The review may include consultations with labor organization in the affected local area(s). (20 CFR § 683.260)

iv. **Capital Expenditures, Equipment**
Capital expenditures for general purpose equipment are unallowable as a direct cost except with prior approval from the awarding agency or pass-through entity. (2 CFR § 200.439) All single item vehicles and other equipment purchases that cost $5,000 or more must receive prior approval from the Division. The Grantee must submit the following to the Division:

1. A list of the equipment to be purchased
2. A description of the purpose for which it is to be used, including participants expected to be served with the purchased equipment
3. The cost of the equipment

v. **Construction**
The costs of construction or the purchase of facilities or buildings or other capital expenditures for improvements to land or buildings are unallowable for all WIOA Title I-B programs, except with prior written approval from the U.S. Department of Labor. (20 CFR § 683.235)

vi. **Entertainment**
Costs of entertainment, including amusement, diversion, and social activities and any costs directly associated with such costs (such as tickets to shows or sporting events, meals, lodging, rentals, transportation, and gratuities) are unallowable. (2 CFR § 200.438)

vii. **Legal Expenses**
Any legal expenses incurred for the prosecution of claims against the government are unallowable. This includes appeals to the Administrative Law Judge of disallowed costs or other claims and civil actions where the federal government is a defendant. (2 CFR § 200.435(g)) In addition, general retainer fees to law firms which fail to delineate how the legal services directly benefitted the WIOA program are unallowable.

viii. **Leasehold Improvements/Renovation Costs**
Capital expenditures for improvements to land, buildings, or equipment which materially increase their value or useful life are unallowable as a direct cost except with prior written approval of the U.S. Department of Labor. See 2 CFR § 200.439(b)(3).

ix. **Telecommunications**
Covered telecommunications costs for equipment and services described in Public Law 115-232, section 889 are unallowable. Covered telecommunications and video surveillance equipment or services are those produced by Huawei Technologies Company, ZTE Corporation, Hytera Communications Corporation, Hangzhou Hikvision Digital Technology Company, or Dahua Technology Company, or any subsidiary or affiliate of such entities. (2 CFR § 200.216)

x. **Additional Unallowable Expenditures**

1. Audits other than the Single Audit; and interest paid or other financial costs
2. Bad debts (from uncollectible accounts)
3. Contingency or "petty cash" funds
4. Contributions or donations
5. Copyrights/patents
6. Delivery fees (Delivery costs for equipment/supplies are an integral part of those assets and are allowable.)
7. Dues/memberships to professional organizations or societies (for individuals)
8. Equipment – expenditures for equipment that are not specifically used for approved WIOA activities; not used for general administrative or personal use; that is mounted or becomes a part of a building or structure; equipment and supplies needed for building maintenance
9. Goods and services for personal use
10. Interest and other financial costs
11. Fines and penalties
12. Fundraising
13. Gifts, door prizes, etc.

14. Insurance - (building, equipment or personal/institutional insurance is not allowable)
15. Lobbying and other political activities
16. Monetary awards
17. Travel unrelated to the WIOA program

g. **Selected Items of Costs**
The following table lists the selected items of cost identified in 2 CFR Part 200. An item that has an "M" means that it is allowable only under certain conditions and/or may require prior approval.

Item of Cost	Citation of Allowability Rule	Yes, No, Maybe
Advertising and public relations costs	2 CFR § 200.421	M
Advisory councils	2 CFR § 200.422	M
Alcoholic beverages	2 CFR § 200.423	N
Alumni/ae activities	2 CFR § 200.424	N
Audit services	2 CFR § 200.425	M
Bad debts	2 CFR § 200.426	N
Bonding costs	2 CFR § 200.427	M
Collection of improper payments	2 CFR § 200.428	Y
Commencement and convocation costs	2 CFR § 200.429	M
Compensation – personal services	2 CFR § 200.430	M
Compensation – fringe benefits	2 CFR § 200.431	M
Conferences	2 CFR § 200.432	M
Contingency provisions	2 CFR § 200.433	M
Contributions and donations	2 CFR § 200.434	N
Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements	2 CFR § 200.435	M
Depreciation	2 CFR § 200.436	M
Employee health and welfare costs	2 CFR § 200.437	M
Entertainment costs	2 CFR § 200.438	M
Equipment and other capital expenditures	2 CFR § 200.439	M
Exchange rates	2 CFR § 200.440	M
Fines, penalties, damages and other settlements	2 CFR § 200.441	M
Fund raising and investment management costs	2 CFR § 200.442	M
Gains and losses on disposition of depreciable assets	2 CFR § 200.443	M
General costs of government	2 CFR § 200.444	N
Goods and services for personal use	2 CFR § 200.445	N

Idle facilities and idle capacity	2 CFR § 200.446	M
Insurance and indemnification	2 CFR § 200.447	M
Intellectual property	2 CFR § 200.448	M
Interest	2 CFR § 200.449	M
Lobbying	2 CFR § 200.450	M
Losses on other awards or contracts	2 CFR § 200.451	N
Maintenance and repair costs	2 CFR § 200.452	M
Materials and supplies costs, including costs of computing devices	2 CFR § 200.453	M
Memberships, subscriptions, and professional activity costs	2 CFR § 200.454	M
Organization costs	2 CFR § 200.455	M
Participant support costs	2 CFR § 200.456	M
Plant and security costs	2 CFR § 200.457	Y
Pre-award costs	2 CFR § 200.458	M
Professional services costs	2 CFR § 200.459	M
Proposal costs	2 CFR § 200.460	M
Publication and printing costs	2 CFR § 200.461	M
Rearrangement and reconversion costs	2 CFR § 200.462	M
Recruiting costs	2 CFR § 200.463	M
Relocation costs of employees	2 CFR § 200.464	M
Rental costs of real property and equipment	2 CFR § 200.465	M
Scholarships and student aid costs	2 CFR § 200.466	M
Selling and marketing costs	2 CFR § 200.467	M
Specialized service facilities	2 CFR § 200.468	M
Student activity costs	2 CFR § 200.469	M
Taxes (including Value Added Tax)	2 CFR § 200.470	M
Telecommunications and video surveillance costs	2 CFR § 200.471	N
Termination costs	2 CFR § 200.472	M
Training and education costs	2 CFR § 200.473	Y
Transportation costs	2 CFR § 200.474	Y
Travel costs	2 CFR § 200.475	M
Trustees	2 CFR § 200.476	Y

V. Procedures

This requirement takes effect upon approval.

GRANTEE ADDRESS: Enter the address of the grant recipient.

TYPE OF PROGRAM: Enter the name and appropriate funding source/title from the following list:

> Adult; Youth; Dislocated Worker; Discretionary; Trade; National Dislocated Worker Grants, Other (specify any other program if necessary).

PROGRAM YEAR: If requesting WIOA funds, specify the program year, either PY or FY.

GRANTEE NAME: Enter the name of the grant recipient.

wvOASIS GRANT AWARD NUMBER: Enter the grant number as assigned in wvOASIS. Contact FAM – Accounts Payable to request number if unknown. WFWVAccountsPayableDL@wv.gov.

REQUISITION NUMBER: Enter the requisition number sequentially as they are submitted to WorkForce West Virginia.

GRANT AMOUNT: Enter the amount of funds currently obligated in the grant agreement. (The amount authorized on the most recent signature sheet.)

PROGRAM INCOME: Enter the amount of program income earned to date, if any.

TOTAL FUNDS: Enter the sum of the grant amount and program income earned to date.

1. **CASH EXPENDITURES:** Enter the amount of cash expenditures as of the date reported.
2. **PROJECTED CASH EXPENDITURES:** Enter the ending date covered by the projected cash expenditures, and the dollar amount of the projected cash expenditures through this date.
3. **TOTAL CASH EXPENDITURES:** Enter the Sum of lines 1 and 2.
4. **CASH RECEIVED TO DATE:** Enter the amount of cash already received from the beginning date of the grant agreement.
5. **PROGRAM INCOME EARNED TO DATE:** Enter the amount of program income earned to date under this particular grant.
6. **REQUISITION IN TRANSIT:** Enter the number (s) of any requisitions in transit and the total dollar amount of the requisition(s).
7. **TOTAL CASH:** Enter the sum of lines of 4, 5, and 6.
8. **CASH BALANCE:** Enter the sum of lines 4 and 5 minus line 1 (This amount represents the amount of WIA cash received and program income earned to date minus the amount of cash expenditures as of the report date.) A negative balance should be enclosed in parenthesis.
9. **ADDITIONAL CASH NEEDED:** Enter the total of line 7 minus line 3 (This is the amount of additional cash need to operate the program.)

REMARKS: Provide any comment if appropriate.

CERTIFICATION: The authorized representative of the grantee must sign and date the report and enter their title and telephone number.

DUE DATE: The date the cash is needed in the bank for immediate disbursement. Cash should be requested 15 days prior to need to allow for processing by WFWV and the WV State Auditor's Office.

Region VI Workforce Investment Board
17 Middletown Road
White Hall, WV 26554

Positive Pay Upload Authorization Form

Check Number:	Amount:	Date Paid:	Payee:

Total: $0.00

Reviewed by: (Date)

Approved by: (Date)

Region VI Workforce Investment Board

17 Middletown Road

White Hall, WV 26554

Transfer Authorization Form

From: 1100 - SNAP Account

To: 1010- WIOA Account

Amount: $0.00

For:	$0.00	Wages
	$0.00	Fringes
	$0.00	General Operating
	$0.00	Total

Transfer Requested By: Micki Cutlip Date: 10/3/2025

Transfer Completed By: ______ Date: ______

TO: **Region VI Training Providers**

FROM: **Maria Larry, Executive Director**

SUBJECT: **ITA's Invoicing Policies and Procedures**
(In-person and Self-paced Online training)

DATE: **Revised 01/04/2024**

Each Region VI Training Provider will adhere to the following invoicing procedures based upon ITA Scholarship's issued to eligible WIOA participants for a maximum training period of 12 months at a time, not to exceed 24 months. WIOA funds obligated to cover the training costs shall be in accordance with the following payment schedule.

REGION VI PAYMENT SCHEDULE FOR WIOA FUNDING

- **8-1200 Clock hours or training time up to 12 months***
  - Maximum of $6,000.00 tuition reimbursement

- **1201-1800 clock hours or training time over 12 months to 18 months***
  - Maximum of $10,000.00 tuition reimbursement total (up to $6,000.00 for the first year of training and up to $4,000.00 for second year of training.)

- **1801-2400 clock hours or training time over 18 months up to 24 months***
  - Maximum of $12,000 tuition reimbursement total (up to $6,000.00 for the first year of training and up to $6,000.00 for the second year of training.)

*(Maximum amount will be calculated **first** based on clock hours as entered in the MACC. For programs not utilizing clock hours, the expected number of months to complete a program as entered in the MACC will be used)

Invoicing Procedures (In-Person Training)

1st year of training as reflected on the ITA

The first year of training is a period of 12 months or less.

1. **1st half invoicing* (1st Year Enrollment Invoice Form)**

   Fifty percent (50%) of the WIOA approved funding for the first year of enrollment (up to twelve months) can be requested by the training provider after the WIOA participant attends the first day of class.

   *Please refer to the payment schedule to determine the maximum amount of allowed payment for the first year of training.

2. **2nd half invoicing (1st Year Midpoint Invoice Form)**

   The remaining fifty percent (50%) of the WIOA approved funding for the first year of enrollment (up to twelve months) can be requested by the training provider after the WIOA participant completes 50 percent of the scheduled clock hours or number of months completed for that year.

   The training provider will be required to attest to the number of clock hours or number of months that have been completed.

Option to invoice one hundred percent.

Region VI Workforce Development Board recognizes that it may be a hardship to submit two invoices for short term training programs (short term is defined as 12 weeks or less).

Each school has the option to delay invoicing until the time that the student has completed fifty percent (50%) of their training program/hours. At that time, as long as the school attests to the fact that the student is fifty percent complete, the school has the option to bill one hundred percent (100%) of the WIOA approved funding.

2nd year of training as reflected on the ITA.

The second year of training is a period of 12 months or less.*

Invoicing for the second year of training will be processed the same as the 1st and 2nd half of invoicing as outlined in the steps for the 1st year of training utilizing the 2nd Year Enrollment and 2nd Year Midpoint Invoice Forms.

*Please refer to the payment schedule to determine the maximum amount of allowed payment for the second year of training.

* WIOA participants attending training programs extending beyond twelve months will receive priority status in funding for the additional training time up to twelve months. In order to be considered for the additional 2nd year of funding, the participant must be enrolled "full time" in the original training program, making satisfactory academic progress, and be in good standing with the training institution.

Invoicing Procedures (Self-Paced Online Training)

1. 1st half invoicing* (On-line Classes – Enrollment Invoice Form)

Fifty percent (50%) of the WIOA approved funding for the first year of enrollment (up to twelve months) can be requested by the training provider after the WIOA participant attends the first day of class.

*Please refer to the payment schedule to determine the maximum amount of allowed payment for the first year of training.

2. 2nd half invoicing (On-line Classes – Midpoint Invoice Form)

Fifty percent (50%) of the WIOA approved funding for the first year of enrollment (up to twelve months) can be requested by the training provider after the WIOA participant completes 50 percent of the clock hours or 50 percent of the course material *(however the training provider tracks the students progress in the online course)* within the length of time allotted by the training provider to complete the course.

EXAMPLE: The course requires completion of 400 clock hours of instruction and/or 20 skill sets tests, to be completed within 6 months, with an additional 6 months allowed, for a total of 12 months. In order be paid for the remaining 50% of tuition costs, the student would have to have completed at a minimum of 200 clock hours or passed tests showing 10 of the skill sets were completed by the end of 6 months after enrollment.) If a student does not complete the 50% clock hours and/or course requirements as documented by the training provider according to the timeline stated above, Region VI will not be responsible for payment of the remainder of the tuition. The remainder of the tuition to the training provider will become the students' responsibility.

OTHER

- It is the responsibility of the Training Provider to ensure that invoices have been submitted and funds received for all WIOA participants. Unused/unbilled funds will be available for six months after a student has completed their program. After six months, any unbilled funds will be forfeited.
- Invoices are processed on an on-going basis. Please allow a minimum of thirty days to receive your funds once the invoice has been received and approved. The invoice

cannot start the process until an approved ITA contract has been received and approved by the Region VI Office.

- Please submit separate invoices for each participant. Training provider invoice number must be **unique** to each individual invoice. (example: #1, #2, #3 or 2024-1, 2024-2)
- Electronic copies of the WIOA/ITA tuition invoice forms can be found on the Region VI Workforce Development Board's website under the Training Provider Tab at www.regionviwv.org

REFUND POLICY GUIDELINES-ALL

All Region VI Approved Training Providers are required under Title 135CSR20 9.1.i.3 to submit their school's refund policy to the WV Community and Technical College System for approval in order to operate in the State of West Virginia. The Region VI WDB Fiscal Manager will obtain copies of all approved refund policies to ensure that each school adheres to their respective refund policy in the event that a WIOA participant discontinues training prior to the scheduled completion of their training program.

When a participant withdraws from their training program, the Region VI Fiscal Manager will email the Training Provider a withdrawal form for completion.

The Training Provider is required to complete the form and submit it to the Region VI Workforce Development Board Fiscal Manager within thirty days.

Failure to submit withdrawal forms may result in a hold on future funding.

Region VI Workforce Development Board 17 Middletown Road White Hall, WV 26554	Classification: **NURSING Individual Training Account Scholarship Policy**
	June 23, 2022

Region VI Guidance Letter No. 27-22

To: All Region VI WorkForce West Virginia Centers- Managers and Staff
All Career Planners/Eligibility Determination Staff
All Youth Subcontractor staff
All Local Approved Service Providers

From: Region VI Workforce Development Board, Inc. (WDB)

Subject: Nursing Individual Training Account (ITA) Scholarship Policy

Purpose: This policy outlines the process for the Individual Training Account (ITA) system, (referred to as an Individual Training Account Scholarship in Region VI), established under the Workforce Innovation and Opportunity Act of 2014 (WIOA), to purchase LPN/RN training from a certified eligible provider of training services for adults, dislocated workers, or out-of-school youth who qualify for training services.

References: Sections 134, 181 of the Workforce Innovation and Opportunity Act and 20 CFR Part 680, and 681.550.

Background: The Workforce Innovation and Opportunity Act identifies the Individual Training Account as a means of providing training to individuals. The ITA system should be designed to provide customer choice within guidelines established by the local Workforce Development Board.

Policy: In recognition of the current shortage of LPN/RN's, Region VI has instituted a pilot program to fund this critical in demand occupation at a higher rate than other current occupational training programs in the region.

Region VI will not fund training for an individual who has obtained a Master's degree or better.

Nursing ITA Scholarship funds will only be obligated based upon Region VI funding levels at any point in any program year. Reductions in funding at any point, in any program year, may reduce, and, or eliminate Nursing ITA Scholarship obligated funds.

The Region VI Workforce Development Board has established the following guidelines to be used when implementing Nursing ITA Scholarships:

1. Nursing ITA Scholarship's will be issued to eligible participants for a maximum training period of 12 months at a time, not to exceed 24 months.

2. In the event a participant is approved for a course of training, which will take 13 to 24 months to complete, it is the responsibility of the participant to re-apply with their WIOA Career Planner for additional WIOA funds necessary to cover the costs of completing their training by the first day of the 12th month of their training.

3. WIOA funds obligated to cover training costs shall be in accordance with the following fee structure:

Maximum of <u>$12,000.00 for training leading to a Licensed Practical Nurse license</u>
Maximum of <u>$20,000.00 for training leading to a Registered Nurse Associate Degree or better</u>
The tuition levels outlined above will be awarded based on the <u>course information entered in the MACC by the Training Provider</u>.

4. Funds will cover required costs, including tuition, fees, books, supplies, tools and special equipment.

5. Participants who begin training prior to receiving an ITA Scholarship may be covered by Region VI (subject to the availability of funding). if the following conditions are met prior to the training start date:
    - Participant has been issued a Conditional WIOA Funding Voucher by a Career Planner
    - Participant has maintained WIOA eligibility
    - Participant has been tested and assessed
    - Participant has completed the research assignment
    - Participant is currently enrolled and not changed his/her original training plan.
    - Participant has maintained satisfactory academic progress and is in good standing as determined by the service provider.

    **On a case by case basis, and ONLY for Nursing participants, Region VI will consider funding the costs of a program for a participant who has entered training prior to completing the steps in #5. The costs Region VI will pick up will be pro-rated based on the date of WIOA eligibility determination. The Fiscal Manager will determine the pro-rated amount to be awarded based on information obtained from the provider.

6. Customers who receive a Conditional WIOA Funding Voucher that has expired prior to receipt of WIOA funding will be eligible to apply for second year funding.

7. The training provider and participant shall document other sources of funding on the ITA Scholarship form.

8. Participants will be limited to one (1) WIOA funded ITA training opportunity in a 1 (one) year period. ("Training opportunity" means the customer started a training program and WIA/WIOA funds were utilized to pay for the training, and the customer may or may not have successfully completed the training program.) The one (1) year period begins on the date the individual completes/separates from the training program.

9. Individual Training Account Scholarships will be issued to residents of Region VI, with residency being verified through a WV Drivers License, State ID Card, or other document(s) which can verify current residency in the Region VI service area. Services can be offered to Dislocated Workers who are laid-off from a company located in Region VI, but who reside in another state/region as long as they are not receiving WIOA benefits from their state of residence.

10. Individual Training Account Vouchers are allowable for online training programs with the following conditions:
- The Online training course must meet all initial and or subsequent eligibility requirements per the Workforce Innovation and Opportunity Act.
- The cost of personal computers or laptops and/or operating systems/other software will not be funded by Region VI. Exceptions will be considered when a specific computer and/or operating system/software is required and billed as part of the training provider's tuition.
- The training provider agrees to comply with the Region VI Invoicing Policies and Procedures for Online training programs. (See attached Policy)

11. Individuals changing programs will not be eligible for WIOA funding nor will the costs of any repeated course(s), lost books, etc. be borne by WIOA, unless extraordinary circumstances are involved and a re-assessment is conducted by a Career Planner, who recommends the change and documents the reason for the change. If both the Career Planner and the training provider are in agreement in allowing the change, the change request must be submitted by the Career Planner to the Region VI Workforce Development Board Executive Director for consideration. Extraordinary circumstances should not include someone who simply changed their mind and does not like the program that they chose. Extraordinary circumstances may include someone who has attended class faithfully, who has made an effort to attain their original goal, but for some reason does not have the ability to complete said program successfully. An extraordinary circumstance could also include a school closing, forcing the student to transfer to another school to complete training.
If the request for transfer is denied by the Executive Director, the training provider may appeal the decision to the Region VI Exceptions Committee by emailing Amy Hall at ahall@region6wv.org or by calling the Region VI WDB office at 304-368-9530.

12. The participant will be required to apply for a PELL grant if attending a training provider that participates in the PELL grant program. WIOA funds will then cover any tuition and approved costs not covered by PELL, not to exceed the current cap.

13. Service Provider should notify the appropriate Career Planner within seven (7) days of all withdrawals/completions (successful or unsuccessful).

14. Participants must adhere to the Region VI WDB attendance policy of either 80% of the instructional hours, or the training provider's attendance policy, whichever is higher. If this attendance policy is not being met at any time during the approved training time frame, the Region VI WDB may, at their discretion, terminate the funding of the participant failing to meet the attendance requirement.

15. Participants must maintain satisfactory academic progress as defined by the policy of the training provider institution they are attending. In the event this progress is not maintained, the participant may lose their status as a WIOA funded student.

16. In accordance with the Americans with Disabilities Act, eligible WIOA participants with special needs may request reasonable accommodations to be made by service providers (i.e. – special textbooks, equipment, etc.) in order for the participant to be able to complete course requirements during training.

    Region VI may provide referrals for technical assistance to Service Providers and participants in meeting the requirements of ADA. Any requests for assistance above and beyond technical assistance must be submitted by the Career Planner on behalf of the participant to the Exceptions Committee.

17. There is no limit to the number of times an ITA may be modified. A modification to an ITA may be made by request of the training provider to the Career Planner, which then must be approved by the Career Planner (but only if the modification request does not involve changes in the funding level of the ITA). If the requested modification involves a change in the amount of funding, the Career Planner must submit the modification request to the Region VI WDB for final approval. No modification to the ITA involving changes to the funding level can be made until approved by the Region VI WDB.

The Region VI Workforce Development Board Executive Director may waive provisions of this policy when the Executive Director determines it is necessary in order to serve individuals with special circumstances.

Action: The Region VI WORKFORCE West Virginia System will be made aware of this policy. This policy will be sent to each Training Provider. Participants can view and or download a copy of this policy on the Region VI Workforce Development Board website at www.regionviwv.org

This policy will become effective **June 23, 2022** and shall be in effect until revised or cancelled by the Region VI Workforce Development Board.

Disclaimer:
This policy may be subject to change as additional federal regulation and TEGLs and or state policies are released that are contrary to or otherwise different from Region VI WDB's interpretation of WIOA.

Invoicing procedures for this policy in Attachment A

ATTACHMENT A

TO: Region VI Training Providers

FROM: Maria Larry, Executive Director

SUBJECT: Nursing ITA's Invoicing Policies and Procedures
(In-person and on-line training)

DATE: Effective June 23, 2022

Each Region VI Training Provider will adhere to the following invoicing procedures based upon ITA Scholarship's issued to eligible WIOA participants for a maximum training period of 12 months at a time, not to exceed 24 months. WIOA Funds obligated to cover the training costs shall be in accordance with the following schedule:

> Maximum of <u>$12,000.00 for training leading to a Licensed Practical Nurse license</u>
> Maximum of <u>$20,000.00 for training leading to a Registered Nurse Associate Degree or better</u>

WIOA participants attending training programs extending beyond 12 months will receive priority status in funding for the additional 12-month or less period, provided that the participant is still enrolled "fulltime" in the original training program, is making satisfactory academic progress, is in good standing with the attending institution and WIOA funds are available. This information will be verified by completing the Enrollment Status Form provided by the career planner.

Questions about invoicing should be directed to the Fiscal Manager of the Region VI Workforce Development Board at 304-368-9530.

Invoicing Procedures (In-person Training)

1. <u>Tuition Costs for programs 12 months or less in length</u>: 100% of the total ITA award amount of the WIOA approved funding can be requested by the Training Provider after the WIOA participant attends the first day of class - not to exceed the maximum $12,000 for LPN training or $20,000 for RN training. Approved ITA must be on file in the Region VI WDB office and participant attendance must be verified by Career Planner prior to payment of invoice.
2. <u>Tuition Costs for programs over 12 months up to 24 months in length</u>: 50% of the total ITA award amount of the WIOA approved funding can be requested by the Training Provider after the WIOA participant attends the first day of class - not to exceed the maximum $6,000 for LPN training or $10,000 for RN training.
   The remaining 50% can be invoiced at the halfway point of the total training time as designated by the Training Provider. An approved second half ITA must be on file in the Region VI WDB and participant attendance must be verified by the Career Planner prior to payment of the invoice. Invoicing for a second half of training will be for a maximum amount of $6,000 for LPN training or $10,000 for RN training

3. Refund Policy Guidelines: All Region VI Approved Training Providers are required under Title 135CSR20 9.1.i.3 to submit their school's refund policy to the WV Community and Technical College System for approval in order to operate in the State of West Virginia. The Region VI WDB fiscal manager will obtain copies of all approved refund policies to ensure that each school adheres to their respective refund policy in the event that a WIOA participant discontinues training prior to the scheduled completion of their training program. Non-compliance of the training provider's refund policy may result in a hold on future payments, until resolved.
4. All signed invoices must be received in the Region VI WDB Office no later than the 5th calendar day for Training Providers to receive payment for the prior month(s).
5. Invoices received after the 5th calendar day may not be processed until the following month.
6. All Training Provider and WIOA Participant signatures must be in blue ink.
7. Individual invoices must be submitted for each funding source. (Adult and Dislocated) Identifying information must be complete, including an invoice specific Invoice #. Please do not use the same invoice numbers on all invoices, i.e. dates, #1, etc. Sequential Example: 2021-01, 2021-02, 2021-03, etc.
8. Electronic copies of the WIOA ITA Tuition Invoice forms can be found on the Region VI Workforce Development Board's website under the Training Provider Tab at www.regionviwv.org

Although no placement payments will be made to Training Providers, this does not relieve Training Providers in assisting in the job placement process of participants. Non-Placement of participants will/can affect performance standards of Region VI WDB and may affect your recertification as a Training Provider.

Region VI Workforce Development Board 17 Middletown Road White Hall, WV 26554	Classification: **Supportive Services for Adult and Dislocated Workers**
	Approval Date: **December 11, 2025**

Approved by: Region VI WDB	Review by Date: December 11, 2030

Region VI Guidance Letter No. 7-15, R-8

To: All American Job Center Managers and Staff
All WIOA Career Planner Staff
All Local Training Providers

From: Region VI Workforce Development Board.

Subject: Supportive Services for Adults and Dislocated Workers

1. PURPOSE: To inform local area of policy and guidelines regarding the provision of supportive services for Adult and Dislocated Workers under WIOA

2. REFERENCE: Workforce Innovation and Opportunity Act Sections 3(59), Section 134 (c)(2) and (3), and(d)(2), and 20 CFR 680.900 – 680.920.

3. BACKGROUND: The Workforce Innovation and Opportunity Act of 2014, (WIOA) Section 3(59), defines Supportive Services to mean (but are not limited to) such services as transportation, childcare, dependent care, housing, and needs-related payments, and other supportive payments that are necessary to enable an individual to participate in activities authorized under this act.

POLICY: American Job Center Staff and or Career Planners located in the Region VI American Job Centers will determine the eligibility of customers to receive supportive payments under WIOA through assessment and counseling.

- Supportive services may only be provided to individuals participating in career or training services as defined in WIOA Sections 134 (c)(2) and (3); and who are unable to obtain supportive services through other programs providing such services; and may only be provided when they are necessary to enable individuals to participate in career services or training activities.

Region VI will consider providing supportive service payments to assist with the costs of transportation to and from training to WIOA eligible individuals.

1. Transportation supportive service payments will only be made to those eligible participants who will be traveling more than 10 miles a day to their training location. This will be determined by doing a Google map search on directions from the participants home address as listed in the MACC to the training location. If the amount of travel is more than 10 miles a day, the participant will receive $5 for each day of travel up to a cap of $25 per week transportation supportive services payment.

2. In order to receive the transportation supportive service payments while participating in classroom-based training the Training Provider must submit a monthly report provided by the Region VI WDB for each participant who has been determined eligible to receive the supportive service payment. This report must be signed by the participant verifying the days they attended class in that month and must be signed by the Training Provider verifying attendance. Transportation supportive service payments will be mailed directly to participants.

It is the responsibility of the participant to ensure that the timesheets are signed and turned into the Training Provider each month so that the provider can submit the timesheets to the WDB. If no timesheets have been submitted in a 90-day period due to the participant failing to sign timesheets and submitting them to the provider, the participant will be considered not in need of the transportation payment and will be dropped from consideration for future payments and will not be eligible to receive any back payment for time put in during the 90 day period where no timesheets were submitted.

There will be a cap of up to $1000 per training year on transportation supportive service payments. This amount may be increased or decreased based upon a reassessment of need during training. If the training extends into a second year, then the participant may be eligible for an additional up to $1000 transportation supportive service payment based upon a reassessment of their needs. The beginning of the second year is the date listed on the ITA for year two of training.

3. In order to receive the transportation supportive service payment while participating in On the Job (OJT) or Transitional Training, a timesheet of days and hours worked must be kept and initialed by the individual and the individuals' supervisor verifying the days worked. The maximum amount of time that the transportation supportive service will be paid for OJT will be 12 weeks, after which they are deemed able to pay for their own transportation due to being permanently employed. Transitional Training participants may be paid for the duration of their transitional training time, as it is considered temporary employment. The transportation supportive service payments will be mailed to the individual participating in OJT or Transitional training.

OJT participants may require assistance through other supportive payments, such as the purchase of tools, work clothing, etc. Documentation from the employer that the items are necessary to perform the work is required before payment can be approved.

Payment of supportive services will be dependent upon available funding levels of the Region VI Workforce Development Board. These payments may be decreased or suspended at any time depending upon WIOA funding levels.

ACTION: The Region VI Workforce Development Board will make all stakeholders in the Region VI Workforce area aware of this policy.

A copy of this policy can be obtained from The Region VI Workforce Development Board.

EXPIRATION DATE: Effective ______________, or until rescinded or modified by the Region VI Workforce Development Board and Local Elected Officials Board.

MACC REPORT WORKSHEET 8/31/2024 Region VI WIB - Fairmont, WV

ADULT PROGRAM

PY22	PY23 Admin	PY23 Program	FY24 Admin	FY24 Program	PY24 Admin	PY24 Program	FY25 Admin	FY25 Program
Personnel	5,225.20	10,668.82	19,410.14	52,684.16				
Fringes	1,724.34	3,414.02	7,910.48	16,858.91				
Travel	87.78	-	-	-				
Equipment	-	-	-	-				
Supplies	-	-	450.58	-				
Contractual	3,141.60	44,281.35	9,322.53	160,485.58				
Other	796.59	-	7,736.57	-				
Training Costs	-	38,150.69	-	159,485.42				
Supportive Service	-	-	-	3,974.93				
Indirect Costs	-	2,265.52	-	9,983.70				
Cumulative (Includes accrued)	10,975.60	98,780.40	44,830.30	403,472.70	-	-	-	-
Budget	10,975.60	98,780.40	44,830.30	403,472.70	9,190.30	82,712.70	37,557.70	338,019.30
Obligated	10,975.60	98,780.40	44,830.30	403,472.70	-	82,712.70	-	319,565.66
Obligated Total		109,756.00		448,303.00		82,712.70		319,565.66
Unobligated (Beginning Budget-Obligate	-	-	-	-	9,190.30	-	37,557.70	18,453.64
Unliquidated		-		-		82,712.70		319,565.66
Transitional Training		1,470.76		-		-		
Incumbant Training		8,119.33		39,359.24		-		
Training Costs + Supportive Services		38,150.69		163,460.35		-		
Program Income		6.10		14.19		-		
Cash Received		109,756.00		278,007.25		-		
Total Adult Obligations		[illegible]						

DLW PROGRAM

	PY23 Admin	PY23 Program	FY24 Admin	FY24 Program	PY24 Admin	PY24 Program	FY25 Admin	FY25 Program
Personnel	28,174.16	13,210.78	18,541.73	6,374.83				
Fringes	7,540.01	4,778.77	10,145.43	2,162.57				
Travel	153.38	-		-				
Equipment	-	-		-				
Supplies	149.61	-						
Contractual	5,668.02	103,385.92		71,146.87				
Other	1,236.32	-		-				
Training Costs	-	249,116.06		793,800.51				
Supportive Service	-	12,884.38		57,165.89				
Indirect Costs	-	2,917.59		1,341.69				
Cumulative (Includes accrued)	42,921.50	386,293.50	29,087.16	931,992.36	-	-	-	-
Budget	42,921.50	386,293.50	156,106.00	1,404,954.00	38,902.90	332,126.10	-	-
Obligated	42,921.50	386,293.50	81,481.38	1,173,705.66	-	-	-	-
Obligated Total (set calculated in MACC		429,215.00		1,255,187.04		-		
Unobligated (Beginning Budget-Obligate	-	-	74,624.62	231,248.34	38,902.90	332,126.10	-	
Unliquidated		-		294,107.52		-		
Transitional Training				-		-		
Incumbant Training				6,748.22		-		
Training Costs + Supportive Services		262,000.44		850,966.40		-		
Program Income		13.58		19.68		-		
Cash Received		429,215.00		521,841.40		-		
DLW Funds used for adult expenses				582,965.40		-		
Total DLW Obligations		[illegible]						

YOUTH PROGRAM

	PY23 Admin	PY23 Program	PY24 Admin	PY24 Program	PY24
Personnel	32,582.67	21,378.97			
Fringes	11,715.85	5,841.29			
Travel	3,109.18	-			
Equipment	-	-			
Supplies	188.58	-			
Contractual	7,527.89	344,323.62			
Other	2,165.03	-			
Training Costs	-	47,763.75			
Supportive Service	-	-			
Indirect Costs	-	4,893.50			
Cumulative (Includes accrued)	57,289.20	425,001.10	-	-	
Budget	57,289.20	515,602.80	48,928.60	440,357.40	
Obligated	57,289.60	515,602.80		293,652.04	
Obligated Total (set calculated in MACC		572,892.40		293,652.04	
Unobligated (Beginning Budget-Obligate	(0.40)	-	48,928.60	148,705.36	
Unliquidated		90,602.10		293,652.04	
Program Income		10.42			
Cash Received		173,105.54			
In School Expense					
Work Experience		216,251.24		135,887.01	
Total Youth Obligations		[illegible]			

Total Admin Obligations	[illegible]

Region VI
Workforce Development Board

MACC Report
Jul-25

I attest by my signature below that I have reviewed the monthly MACC report for the month listed above. Please see the monthly MACC Report Review Checklist supporting my review.

Samantha Morris, Program/Fiscal Assistant — Date

I attest by my signature below that I have reviewed the cost allocation/payroll spreadsheet prepared by the Fiscal Director which is utilized in preparing the monthly MACC Reports.

In addition, I have tested the allocation formula for the month to confirm that it is accurate.

I approve the monthly MACC Reports based on the Program/Fiscal Assistants review and sign off.

Maria Larry, Executive Director — Date

MACC Report Review Checklist

Jul-25

☐	Allocation review	
☐	Analysis page from MACC are included	
☐	Obligation Workpapers match Obligation Worksheet	Found in Obligation Package Check and make sure the total obligations for each funding stream matches the total for each funding stream on the obligation workpapers totals highlighted
☐	Obligation Worksheet totals match the totals on the MACC Report Worksheet	Total obligations for each funding stream are highlighted on the MACC Report Worksheet
☐	Accrual Worksheet Admin totals match the totals on the MACC Report Worksheet	
☐	Program Accrual Worksheet totals match the totals on the MACC Report Worksheet	Total of both have been highlighted
☐	MACC Report Worksheet matches the MACC Report Module (WIB Fiscal Reporting)	

Reviewed By ______________________

Date: ______________________

ALLOCATION REVIEW SIGN OFF SHEET FOR JULY 2025

I attest by my signature below that I have reviewed the cost allocation/payroll allocation spreadsheets prepared by the fiscal director which are used in preparing the monthly MACC reports.

In addition, I have tested the allocation formula against the profit and loss statement and confirm that the allocations were entered correctly.

____

Maria Larry, Executive Director

For a hard copy, see MACC folder in the Fiscal Directors office.

Allocation Review Checklist

Jul-25

☐	Payroll Spreadsheet Included	
☐	Profit and Loss Included	
☐	Overhead Allocation Spreadsheet Reviewed	
☐	Payroll Allocation Percentages Match the overhead allocation formulas	
☐	Highlight three test allocations on the overhead allocation spreadsheet	
☐	Review the GJ Entries to ensure the entries were made correctly	
☐	Review the Profit and loss to ensure test allocations flowed correctly to the profit and loss	

Reviewed By

Date:

OBLIGATION WORKSHEET

PY24 / FY25 / PY25 / FY26 — Region VI WDB — 8/31/2025

ADULT PROGRAM	Amount	D.W. PROGRAM	Amount	YOUTH PROGRAM	
Other Costs	11,041.07	Other Costs	6,214.13	Other Costs	4,472.41
OJT Adult	65,794.15	OJT D.W.	103,502.86		
Case Management	318,750.25	Case Management	439,868.99	Case Management	19,574.87
Payroll Adult	48,664.86	Payroll D.W.	32,221.86	Payroll Youth	22,426.89
Payroll Fringes	21,199.89	Payroll Fringes	11,463.60	Payroll Fringes	8,103.95
Customized Training	0.00	Customized Training	0.00	In School Youth Contract	0.00
ITA Contracts*	138,503.95	ITA Contracts	935,367.97	Out-School Contract	582,491.97
One Stop Budgets	71,757.60	One Stop Budgets	79,533.21	ITA	0.00
Supportive Services	2,727.48	Supportive Services	18,929.81		
Incumbant Worker Training	9,529.50	Incumbant Worker Training	0.00	One Stop Budgets	20,460.08
Transitional Job Tr	3,638.53	Transitional Job Tr			
			0.00		
*moved to dislocated worker obl	0.00		0.00		
	-		-		
Obligated	**691,607.28**	**Obligated**	**1,627,102.43**	**Obligated**	**657,530.17**

ADMINISTRATION	Amount
Payroll	130,000.50
Payroll Fringes	56,202.94
Travel	2,476.01
Supplies	4,347.20
Contractual	39,684.14
Other	16,386.87
Total Obligated	249,097.66

Items highlighted in gray have binding contracts on file at the Region 6 WDB office, and are obligated in whole.

CARRY TOTAL OBLIGATIONS TO THE MACC WORKSHEET AND OBLIGATE BY FUNDING STREAM

August 2024

Region VI Workforce Development Board, Inc.

Bank Reconciliation Review Sheet

We attest by our signatures that the Bank Reconciliation Balance agrees with the QuickBooks General Ledger Balance at the time of our review as dated below.

Review by: ____________________________

Date: ________________________________

Reviewed by: __________________________

Date: ________________________________

Region VI Workforce Development Board 17 Middletown Road White Hall, WV 26554	Classification: **Programmatic & Fiscal Monitoring**
	Approval Date: June 11, 2026

Approved by: Region VI WDB	Review by Date: June 11, 2031

Region VI Guidance Letter No. 8-15, R-2

PURPOSE: The purpose of this policy is to establish how the Region VI Workforce Development Board (WDB) conducts programmatic monitoring of its subrecipients and contractors funded under the Workforce Innovation and Opportunity Act (WIOA) Title I (Adult, Dislocated Worker, Youth). Monitoring will ensure participant eligibility and services comply with federal and state requirements; Data and reporting are accurate and timely; Performance outcomes are met or exceeded; Equal opportunity and accessibility requirements are maintained; and subrecipients/contractors receive feedback and technical assistance to correct deficiencies and promote continuous improvement.

BACKGROUND: The Workforce Innovation and Opportunity Act (WIOA), Public Law 113-128, requires states and local workforce development boards to ensure effective oversight and monitoring of all employment and training programs funded under Title I. Monitoring is an essential management function that helps verify that sub-recipients deliver services consistent with approved plans, maintain compliance with all applicable laws, regulations, and policies, and achieve intended program results and outcomes. The U.S. Department of Labor (DOL) mandates that recipients of WIOA Title I funds conduct regular monitoring of contractors to ensure accountability for performance and regulatory compliance (20 CFR § 683.410). The Uniform Administrative Requirements at 2 CFR Part 200 required pass-through entities, including LWDB's to monitor the activities of subrecipients and contractors to ensure that federal awards are used for authorized purposes and in accordance with applicable laws, regulations, and the terms and conditions of the award. Federal regulations require that monitoring be conducted using a risk-based approach, which evaluates the level of risk associated with each subrecipient or contractor and adjusts the scope and frequency of oversight accordingly.

REFERENCES:

- 20 CFR § 683.410
- 20 CFR § 683.420
- 2 CFR Part 200
- 29 CFR Part 38
- TEGL 23-19 Change 3
- Workforce WV Guidance OAM-LOR-26-V1

DEFINITIONS:

Subrecipient: A nonfederal entity that receives WIOA funds from a LWDB to carry out a program or service.

Contractor: An entity that receives WIOA funds to provide goods or services for the benefit of the program but does not carry out a programmatic portion of the award. i.e., Fiscal Agent, Consultant. Delivery of specific goods or professional services as defined by a Statement of Work.

WIOA Programmatic Monitoring: Review of service delivery, participant files, and outcomes to ensure compliance with WIOA program and contract requirements.

WIOA Data Validation Monitoring: Review participant information and performance results reported to the U.S. Department of Labor (DOL) to ensure elements are supported by source documentation and comply with federal definitions found in WIOA, its regulations, and associated reporting guidance.

WIOA Fiscal Monitoring: Review of contractor's internal control process, audits, financial information, and supporting documentation to ensure compliance with applicable federal, state, and local WIOA program and contract requirements.

POLICY:

The Region VI Workforce Development Board (WDB) has established a policy to ensure compliance with the provisions of Title I WIOA by conducting monitoring and validation reviews of contractors and sub-recipients contracted through a Request for Proposal process and who have subsequently entered a 2-part contract with the Region VI Workforce Development Board. Each subrecipient and/or contactor must receive at a minimum, annual documented oversight. Prior to the execution of any subaward or contract and before monitoring, all entities will be classified as subrecipients or contractors in accordance with 2 CFR §200.331 by utilizing the State's Subrecipient vs Contractor Determination Checklist. (attached) Written documentation of the determination will be maintained for auditing purposes.

Additionally, Region VI WDB will utilize a documented risk assessment tool to determine the frequency, scope, and method of oversight for each subrecipient and contractor. (attached)

Subrecipient Management and Monitoring Requirements (2 CFR §200.332)

1. Subaward Setup and Required Conditions: Issue subawards that clearly identify all required federal award information (e.g., FAIN, period of performance) and communicate all applicable compliance requirements, internal controls, and record access rights.

2. Risk Evaluation (Pre-award and Ongoing): Evaluate each subrecipient's risk of noncompliance prior to issuance and periodically throughout the award. Apply special conditions or enhanced oversight for higher-risk entities.

3. Monitoring Activities (Minimum Required Elements): Conduct formal reviews (desk, remote, or on-site) at least annually to verify:

- Cost Allowability: Ensuring expenses are necessary, reasonable, and allocable.
- Data Integrity: Validating participant files against the Management Information System (MIS).
- Programmatic Compliance: Verifying eligibility determinations and the delivery of required services.

4. Corrective Action and Follow-Up: Follow up on all identified deficiencies to ensure timely and appropriate corrective action. Validate the correction of findings and document their formal closure.

5. Audit and Resolution Responsibilities: Verify that subrecipients meet Single Audit requirements. Review audit reports and issue a written management decision for any WIOA-related findings within six months of report issuance.

Contractor Oversight, for entities classified as Contractors

1. Ensure Procurement Integrity: Confirm that all contracting actions comply with federal/state procurement standards, conflict-of-interest requirements, and local competitive bidding procedures.

2. Monitor Performance Deliverables: Evaluate contractor performance against specific contract deliverables, service levels, and payment terms.

3. Document Oversight Activities: Maintain records of deliverable acceptance, performance checks, and invoice reviews to ensure payments are only made for authorized goods or services.

Programmatic and Compliance Monitoring/Validation Frequency:

Staff of the Region VI Workforce Development Board will perform programmatic monitoring/validation at a minimum of annually of subrecipients operating the WIOA Adult, Dislocated Worker, and Youth programs to ensure compliance of participant files with WIOA and validating source documentation to comply with TEGL 23-19 Change 3 covering WIOA Data Validation.

Programmatic monitoring must include, at a minimum:

- Eligibility determination
- Assessment and service delivery
- Individual Employment Plans (IEPs) or ISS
- Case management practices
- Performance outcomes
- Date entry and reporting accuracy

And General Administrative and Compliance Monitoring:

- Equal Opportunity (EO) compliance
- Accessibility requirements
- Priority of service
- Record retention
- Conflict of interest (if applicable)

Programmatic and Compliance Monitoring/Validation Process:

1. Subrecipients or contractors, their supervisor, director, and WDB staff are notified by email at least 2 weeks before the monitoring, advising them of the process and aspects of the programmatic and compliance monitoring/validation, including the list of participant files included in the monitoring/validation, and the monitoring/validation tool to be used. (Programmatic Monitoring Checklists attached)
2. WDB staff conducting monitoring/validation will meet with the contracted staff once the review commences to address any questions and allow an opportunity to produce any missing documentation.
3. A report outlining the results of the programmatic and compliance monitoring/validation is sent to the subrecipient or contractor within 30 days of the monitoring/validation date, detailing issues found and resulting corrective action (if applicable).
4. The contractor has 30 days to respond with a corrective action plan (if required) or address any concerns as a result of the report.
5. Region VI WDB staff will issue a final report validating the correction of findings (if any) and documenting the final closure. If deficiencies persist, a follow-up request for documentation may be initiated, giving the contractor at least 30 days to respond.
6. Technical Assistance will be given by WDB staff to the contracted staff if needed to bring them into compliance with WIOA and Region VI WDB policies.

Data Entry Monitoring Frequency:

Staff of the Region VI Workforce Development Board will perform a monthly monitoring of all entry of participant data in the State MIS system who were registered within the prior month to participate in the Adult, Dislocated Worker, and/or WIOA Youth program. In addition, a weekly MACC Automated MIS Report, WVMGT094 - Local WIA Participants with Expired, Open Services, is sent to contracted staff to ensure the listed expired services are addressed to prevent auto close in the MIS system.

Data Entry Monitoring Process:

1. For each registered participant, a monitoring checklist, also provided to sub-recipient staff, will be utilized to ensure demographic information has been updated in the MIS system, eligibility questions have been answered correctly, the Individual Employment Plan has been created, including all pertinent information, services have been assigned, and case notes have been entered.
2. The individual monitoring results are emailed to each career planner staff, their supervisor, the WDB Program Director, and WDB and Sub-Contractor Executive Directors.
3. The career planner staff are given 7 business days to correct any fixable errors or deficiencies and alert the WDB staff who conducted the monitoring when completed.
4. Technical Assistance is given by WDB staff to the contracted staff if needed to bring them into compliance with WIOA and Region VI WDB policies.

Informal Programmatic Monitoring:

Informal desk or file monitoring is conducted as needed, aside from the monthly monitoring of newly registered participant data and yearly file monitoring and validation, to ensure state and regional policies and guidance are being met. This monitoring involves cross-referencing MACC data & case notes to verify the accuracy of participant data. The career planner staff are typically given 7 business days to correct any fixable errors or deficiencies and alert the WDB staff who conducted the monitoring when completed. Technical Assistance is given by WDB staff to the contracted staff when needed to bring them into compliance with WIOA and Region VI WDB policies.

Fiscal Monitoring Frequency:

The Fiscal Director of the Region VI Workforce Development Board will perform at a minimum of annually, monitoring of sub-recipients or contractors operating the WIOA Adult, Dislocated Worker, and Youth programs to ensure all expenditures are allowable and necessary under federal, state, and local policies.

Fiscal monitoring must include at a minimum:

- •Allowable costs
- •Internal controls
- •Cash management
- •Procurement and contracting practices
- •Property and equipment management
- •Subcontractor audit review
- •Match and leveraged resources, if applicable

Fiscal Monitoring Process:

1. Subrecipients or contractors, their supervisor, director, and WDB staff are notified by email at least 2 weeks before the monitoring, advising them of the process and aspects of the fiscal monitoring, including the list of invoices to be reviewed during the monitoring and a copy of the Internal Control Questionnaire and monitoring tool to be used. (Fiscal Monitoring Checklists and Internal Control Questionnaire attached)
2. The Fiscal Director will meet with the contracted staff once the review commences to address any questions and allow an opportunity to produce any missing documentation.
3. A report outlining the results of the fiscal monitoring is sent to the subrecipient or contractor within 30 days of the monitoring date, detailing issues found and resulting corrective action (if applicable).
4. The contractor has 30 days to respond with a corrective action plan (if required) or address any concerns as a result of the report.
5. If disallowed costs or questioned costs are identified during the fiscal monitoring process, the Fiscal Director must initiate recovery actions and report mis expenditures to the State Workforce Board in accordance with state policy and applicable federal requirements.
6. Region VI WDB staff will issue a final report validating the correction of findings (if any) and documenting the final closure. If deficiencies persist, a follow-up request for documentation may be initiated, giving the contractor at least 30 days to respond.
7. Technical Assistance will be given by WDB staff to the contracted staff if needed to bring them into compliance with WIOA and Region VI WDB policies.

Informal Fiscal Monitoring:

Informal spot monitoring is conducted monthly through a desk review of the invoices submitted by the sub-recipients or contactors to ensure state and regional policies and guidance are being met. Spot monitoring may involve cross-referencing MACC data & case notes to verify the accuracy of some processed invoices. (if applicable) Technical Assistance is given by the Fiscal Director to the contracted staff when needed to bring them into compliance with WIOA and Region VI WDB policies.

MONITORING PLAN: Region VI WDB will maintain a written annual monitoring plan that includes:

- A list of all subrecipients and contractors
- Assigned risk levels for each
- Planned monitoring activities
- Estimated monitoring dates or review periods
- Staff responsible for review

The monitoring plan will be:

- Updated at least annually
- Adjusted as needed based on changes in risk or performance

RECORD RETENTION:

Region VI WDB, their subrecipients, and contractors will retain monitoring documentation and related records consistent with:

- 2 CFR § 200.334
- State retention requirements
- WIOA recordkeeping requirements

ACTION: The Region VI Workforce Development Board will make all stakeholders in the Region VI Workforce area aware of this policy.

A copy of this policy can be obtained from The Region VI Workforce Development Board.

EXPIRATION DATE: Effective June 11, 2031 or until rescinded or modified by the Region VI Workforce Development Board and Local Elected Officials Board.

Attachments:
Subrecipient vs Contractor Determination Checklist
Subrecipient Risk Assessment Tool and Monitoring Frequency Matrix
General Programmatic Monitoring Checklist
Programmatic File Monitoring Checklist
General Fiscal Monitoring Checklist
Fiscal Invoice Monitoring Checklist
Internal Control Questionnaire