

# **SOUTH FLORIDA WORKFORCE INVESTMENT BOARD**

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## **ACCOUNTING POLICIES & PROCEDURES MANUAL**

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## I.A. ORGANIZATION BACKGROUND

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***Purpose: To document the history and mission of South Florida Workforce Investment Board.***

South Florida Workforce Investment Board (SFWIB) was chartered by the State of Florida (the State), through CareerSource Florida to plan and oversee federal and state-funded employment and training activities in Miami-Dade and Monroe Counties. SFWIB shall be a governmental body in all respects and shall be an organization eligible to exclude income under Section 115 of the Internal Revenue Code and contributions which are deductible under Section 170(c)(1) of the Internal Revenue Code of the United States. SFWIB's Board is the administrative body and policy board. The Board is responsible for all aspects of SFWIB including decision making responsibilities as well as planning and overseeing the operations of the service delivery system in the Miami-Dade/Monroe County region.

SFWIB's mission is to provide high-quality employment and training solutions to job seekers, workers and employers in order to foster regional economic growth.

SFWIB's vision is to develop an economically thriving, world-class labor force, in collaboration with community partners.

The grand strategies of SFWIB are as follows:

- ❑ Achieve its vision by pursuing an intensive strategy of service development.
- ❑ Conduct research and development targeted to improve or modify current services and introduce innovative services responsive to worker and employer needs.
- ❑ Integrate these services into its system to provide universal access to its customers, while offering a portfolio of comprehensive services.

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## I.B. BASIS OF ACCOUNTING & CHART OF ACCOUNTS

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***Purpose:*** *To establish the basis of accounting and chart of accounts used by SFWIB when recording day-to-day transactions as well as issuing year-end financial statements.*

SFWIB uses a modified accrual basis of accounting during the year and when issuing monthly financial reports to the Executive Committee. Revenues are recorded when received and expenditures are recorded when incurred. However, at month end, the Accountant I will reconcile the Accounts Receivable, Deferred Revenue, and Revenue Account to bring it to an accrual basis. The agency's financial auditors use the accrual basis of accounting when preparing the annual financial statements. SFWIB's fiscal year end is June 30, which coincides with the program years of most of its funding sources.

In order to ensure the observance of limitations and restrictions placed on the use of the various funding available to the agency, SFWIB utilizes a fund accounting software system named Abila MIP Fund Accounting. The chart of accounts is a table driven chart of accounts, which is divided into the following seven segments:

- ❑ General Ledger - general ledger code for assets, liabilities, net assets, revenues, and expenses
- ❑ Fund- tracks funding source
- ❑ Function-tracks the cost category within a funding source (program or administrative)
- ❑ Program-tracks the type of program
- ❑ Service Provider- tracks the activity associated with each service provider and one-stop centers
- ❑ Location-tracks the geographical location for each service provider
- ❑ Participant-for specific purposes i.e. contracts of less than one year with identical segments and prior year expenses

The Fund segment has been set up as a "Fund Type" in MIP. This allows the system to report balance sheet as well as revenues and expense information for each fund. For a listing of all codes in each segment, see the Appendix Section E.

The chart of accounts for SFWIB is designed to track and collect data related to each funding source by both fund and cost category, which allows for reporting to the State of Florida via its Subrecipient Enterprise Resource Application (SERA). The chart of accounts also allows for

verifiable tracking of all obligations for monitoring, reporting and audit purposes.

The Assistant Director of Finance & Assistant Controller have the appropriate rights necessary in order to add, edit, and delete chart of account codes to the system. Once activity has been entered for a specific code and used however, the system will not allow that code to be deleted. Instead, the code can be discontinued from further use, but its detail will always be maintained in the accounting system for audit trail purposes. Chart of account codes are currently alpha-numeric.

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## I.C. GOVERNMENTAL CHARACTERISTICS

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***Purpose:*** *To establish the accounting standards and guidelines that must be followed by South Florida Workforce Investment Board based on its governmental status as an organization.*

SFWIB shall be a governmental body in all respects and shall be an organization eligible to exclude income under Section 115 of the Internal Revenue Code and contributions which are deductible under Section 170(c)(1) of the Internal Revenue Code of the United States.

SFWIB's accounting policies conform to accounting policies generally accepted in the United States of America applicable to state and local governmental units. Accordingly, the basic financial statements include both government-wide and fund financial statements.

The agency's chart of accounts is set up in such a manner that it can track and report activity by the fund and net asset classifications required by the Governmental Accounting Standards Board. The agency's auditor also reviews these classifications at year-end.

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## I.D. AUTHORITATIVE SOURCES

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***Purpose:*** *To establish the sources of guidance to be used by SFWIB to be in compliance with GAAP, federal regulations and the Workforce Florida Act of 1996.*

SFWIB receives federal funding from both the U.S. Department of Labor and the U.S. Department of Health & Human Services that is ultimately passed through the Florida Department of Economic Opportunity and the Florida Department of Children & Families. As a result, SFWIB must adhere to numerous Federal and State regulations, laws and rules. Those documents include:

### **Federal Circulars and Other Publications:**

#### **U.S. Office of Management and Budget (OMB) Circulars:**

- ✚ 2 CFR Chapter I, Chapter II, Part 200, et al. Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; Final Rule.

#### **Executive Orders:**

- ❑ 11375 Equal Employment Opportunity
- ❑ 12549 Debarment and Suspension

### **Federal Laws and Regulations:**

- ❑ Workforce Innovation and Opportunity Act (**WIOA**) signed into law on July 22, 2014. Workforce Innovation and Opportunity Act
- ❑ The Personal Responsibility Work Opportunity Reconciliation Act (PRWORA), PL 104-193
  
- ❑ The Social Security Act of 1990
- ❑ Age Discrimination Act, 42 USCS s.6101 et seq; 29 USCS s. 621 note and 623
- ❑ Americans with Disabilities Act of 1990
- ❑ Carl D. Perkins Vocational Education Act, 20 USCS s. 2301 et seq.
- ❑ Civil Rights Act, 42 USCS s. 1971 a-d and 2000 a-h-6
- ❑ Fair Labor Standards Act, 29 USCS s. 201 et seq.
- ❑ Hatch Act, 5 USCS s. 1502
- ❑ Rehabilitation Act, 42 USCS s. 6001 et seq.
- ❑ Single Audit Act, 31 USCS s. 7501 et seq.
- ❑ Byrd Anti-Lobbying Amendment, 31 USCS s.1352 et seq.



- Sarbanes-Oxley Act of 2002

**Florida Statutes:**

- The Workforce Innovation Act of 2000, FS Chapter 445
- The Family Self-Sufficiency, FS Chapter 414
- Dislocated Workers, Training Investment Program, 443.231
- Administrative Procedure Act and Review, 120.51, 120.695, Stats.
- Sunshine Law, Chapter 119, 286
- Whistle Blower Act, FS 112.3187: Adverse Personnel Actions, Protections Against, 112.3187-112.31895
- Contracts, Ch. 685
- Anti-Nepotism, FS Section 112-3135

SFWIB Manuals and Related Publication, as applicable

The Florida Department of Economic Opportunity (DEO) is the state oversight agency for all of the State of Florida's regional workforce development boards. DEO maintains a website with all of its authoritative sources on it. SFWIB adheres to these authoritative sources, such as the Final Guidance on Prior Approval Procedures for Selected Costs and Administrative Requirements. Both the Assistant Director, SFWIB Finance and Assistant Controller review these guides annually for any updates or changes that become available.

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## I.E. LOBBYING POLICY

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***Purpose: To establish the policy and procedure for ensuring that SFWIB does not conduct lobbying activity as prohibited by federal and state requirements***

No federal or state funds will be used by the SFWIB, or an agent acting on behalf of SFWIB, to influence legislation or appropriations pending before Congress or any State legislature.

If a contract contains federal funding in excess of \$100,000, or if required by contract language, SFWIB will complete a Certification Regarding Lobbying form, prior to contract execution. In addition all SFWIB contracts containing federal funding in excess of \$100,000 require certification that no federal funds be spent for lobbying.

The Executive Director, Assistant Director, SFWIB Finance, and accounting staff members are all aware of the SFWIB policy regarding lobbying activity.

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## **II.A. BOARD OF DIRECTORS, EXECUTIVE AND AUDIT COMMITTEES**

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*Purpose: To outline the accounting duties associated with the Board of Directors, Executive and Audit Committees.*

SFWIB Board is comprised of 31 appointed Directors who represent private sector business, economic development, education, organized labor, community based organizations, veterans, juvenile justice and state and local government agencies. It is a policy making Board. SFWIB's Board approves the annual plan and budget. On a bi-monthly basis, the SFWIB finance department presents the organizations' year to date financial statements at the Board meetings. Minutes from these meetings are available upon request.

The Finance and Efficiency Council is a subcommittee of the Board of Directors. The Finance and Efficiency Council meets every other month. The Assistant Director, SFWIB Finance, attends these meetings. The year to date financial statement (budget versus actual expenditures) is presented to and reviewed by the Finance and Efficiency Council at each meeting. In addition, the Finance and Efficiency Council is responsible for reviewing and or approving the operating budget, budget modifications, the annual audit report, and any monitoring reports performed by its funding agencies.

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## II.B. ACCOUNTING STAFF

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***Purpose: To summarize the positions that comprises SFWIB's accounting department.***

The Accounting Department is comprised of the following positions:

- ❑ Assistant Director, SFWIB Finance
- ❑ Assistant Controller
- ❑ Finance Administrator
- ❑ Level II Accountant
- ❑ Level I Accountant (2)
- ❑ Account Clerk (2)

See Appendix D for a description of each accounting position level. All SFWIB staff are employees of Miami-Dade County and are subject to its employment policies and procedures. Under the Inter-local agreement with the County, SFWIB uses the County's personnel and purchasing systems. As a result, all employees are hired through the County System and their payroll is processed by the County. SFWIB reimburses the County for its payroll expenses. Employees are eligible for hire in the accounting department only after employee references are contacted and criminal background check and fingerprinting procedures are performed. SFWIB is notified by law enforcement if any charges are filed against any of its staff members.

The accounting staff receives annual evaluations, which take place on the employee's anniversary of their hire date.

Upon availability, the accounting staff attends seminars during the year for training and updates on the State systems. In addition, staff may attend training classes or other professional development activities related to accounting upon approval by either the Executive Director or the Assistant Director, SFWIB Finance. The Assistant Director, SFWIB Finance is ultimately responsible for educating the accounting staff on Federal and State laws and regulations that affects SFWIB.

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### III.A. INTERNAL CONTROL

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***Purpose: To document SFWIB's financial internal control policy.***

SFWIB recognizes that it is a steward of the public's money and the taxpayers hold the organization accountable to use the funds wisely and to protect them from loss while in their custody. As a result, a strong internal control policy exists and is monitored to prevent misuse of funds.

The objectives of this system are to provide reasonable assurance that all assets, including workforce development funds, are safeguarded against loss from unauthorized use or disposition; that transactions are executed in accordance with management's authorization; and that they are recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles.

Segregation of duties reduces the likelihood that one person would be able to completely control a process or function from beginning to end. Steps have been taken to ensure adequate segregation of duties for the various transactions that may occur during the course of business.

Members of the accounting staff earn and take annual vacations on an ongoing basis. During an employee's absence another member of the accounting staff performs his/her duties. In addition, each staff member has another staff member that has been cross-trained on his or her duties.

The MIP accounting system fully integrates obligations, budgets, disbursements, and cost allocations in a centralized location, reducing the risk of error associated with manual spreadsheets and calculations. The chart of accounts and all accounting procedures have been established to provide for identifying receipts and expenditures of program funds separately for each contract.

Internal controls are monitored periodically by the Assistant Director, SFWIB Finance and the Office of Continuous Improvements. A review of SFWIB's internal controls is also conducted as part of the annual fiscal audit.

Members of the Finance Staff are encouraged to obtain a minimum of 8 credit hours of training in fund accounting and grants management by attending the quarterly Finance Officers Group (FOG) workshops and attending outside training seminars, as appropriate.

Quarterly, the SFWIB IT Department will ensure that all employees who have access to MIP will update their passwords. Semi-annually, the Finance Staff

will generate a report of changes to the Vendor Master File and circulate the report among the SFWIB management team for their review as to the appropriateness of the changes.

SFWIB's internal control policies are known and enforced by its Board and staff members.

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### III.B. COMPUTER CONTROL

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***Purpose: To establish computer control procedures for the software programs used by the accounting department.***

Each computer workstation in the accounting department has a user name and password required to log on to Windows. The Information Technology (IT) department maintains this system. IT assigns the user's login name and has the ability to reset or delete a user's password. IT however does not have access to a User's password. Passwords are required to be changed periodically when the system indicates to.

The MIP accounting software, which maintains the general ledger, requires a user name and password to enter the program. Passwords are required to be changed quarterly. IT is the system administrator for MIP and thus has rights to all modules – Administration, Accounting, Encumbrance, and Allocation. IT is also responsible for installing updates to the system.

Only accounting staff have rights to perform data entry in the MIP accounting modules (Accounting, Encumbrance, Allocations). IT personnel, has view only rights to the system. IT assigns security rights to each user for each module based on job duties of the user assigned by Assistant Director, Finance and detail in a form titled, "MIP Security Access Form". The security rights for each action in MIP are View Only, Add Records, Delete Records, Edit Records, and Process Records. In addition, entry date preferences can be set to prohibit transaction entry to a prior period or a future period. The MIP system does not allow posted entries to be erased or deleted and maintains the history of all transactions in the Administration module. It also maintains a log of all users and their time of entry.

On a semi-annual basis, the Assistant Director, SFWIB Finance, will print from the system a security list for review of system access in the MIP system. This process will ensure accounting staff have the appropriate system access and segregation of duties is maintained.

Users of the MIP accounting system are immediately deactivated upon termination by the Information Technology Department to prevent any unauthorized entry into the system.

SFWIB uses the State of Florida's SERA system to enter cash draw requests and provide expenditure reports to the State. This software is web-based and can be accessed by the Assistant Director, SFWIB Finance, Assistant Controller, the Finance Administrator, and the Accountant II. Each person has his or her own unique user name and password obtained from the State.

The State will also delete a user's access upon receipt of notification from SFWIB. Passwords are also required to be changed periodically.

Finance Staff abide by SFWIB IT Policies including "Policy Statement Regarding Appropriate and Acceptable Use of Computer and Technology Based Equipment at the South Florida Workforce Administrative Offices and Career Centers".

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### III.C. DELEGATION OF AUTHORITY

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***Purpose:*** *To establish an internal control environment where only individuals with formally delegated signature authority are able to obligate the Agency with*



***external parties and only authorized employees and their formal designees approve financial transactions at the Agency.***

As set forth in the Inter-local agreement, the SFWIB shall comply with all applicable procurement ordinances, administrative orders and policies of Miami-Dade County.

The procurement function and all employment related matters for SFWIB are handled by the Administration Division. See the Administration Division Policies and Procedures Manual for guidance on specific topics. The Finance Unit will not process transactions that are not approved in accordance with the Administrative Policies and the applicable sections of the Accounting Policies and Procedures Manual.

Only the Executive Director can approve and execute contracts, insurance arrangements, and real estate and equipment leases. All such contractual arrangements are reviewed and approved for legal sufficiency by the Miami Dade County Attorney's Office.

Temporary authority may be designated whenever an individual with approval authority will be out of the office for prolonged periods. The temporary authorization is to be in writing and specify the effective length of time and must be approved by the supervisor of the individual who is delegating authority or the Executive Director.

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### III.D. SARBANES-OXLEY ACT OF 2002

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**Purpose:** *To ensure compliance with the applicable provisions of the Sarbanes Oxley Act of 2002.*

It is the policy of the SFWIB to comply with the requirements of the Sarbanes-Oxley Act of 2002, Sections 1102 and 1107, set forth by the Act, the United States Code Title 18, Sections 1512 and 1513, as amended, and the requirements of the Workforce Board. Sarbanes-Oxley Act provisions as set forth below:

#### **Provisions of the Act – Title X1 – Corporate Fraud Accountability**

**Section 1102 – Tampering with a record or otherwise impeding an official proceeding** – “Whoever corruptly: 1) alters, destroys, mutilates, or conceals a record, document or other object, or attempts to do so, with the intent to impair the object’s integrity or availability for use in an official proceeding 2) otherwise obstructs, influences, or impedes any official proceeding, or attempts to do so, shall be fined under this title or imprisoned not more than 20 years, or both”.

**Section 1107 – Retaliation against Informants** – “Whoever knowingly, with the intent to retaliate, takes any action harmful to any person, including interference with the lawful employment or livelihood of any person, for providing to a law enforcement officer any truthful information relating to the commission or possible commission of any Federal offense, shall be fined under this title or imprisoned not more than 10 years, or both”.

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### III.E. MONITORING ACTIVITIES FOR SERVICE PROVIDERS

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***Purpose: To establish the financial monitoring procedures required by federal and state regulations for the agency and its service providers.***

The Office of Continuous Improvement (OCI) is responsible for conducting reviews of the SFWIB Service Providers. These reviews are intended to determine whether records are being maintained in sufficient detail to permit the preparation of all required reports. These reviews also help monitor expenditures to ensure that they have not been spent unlawfully and are being tracked at an appropriate level of detail.

Monitoring activities are coordinated and assigned to the members of the OCI staff by the Supervisor of OCI. Below is a summary of the steps performed and documented on an annual basis. See SFWIB Policies and Procedures Manual Volume I for a detailed description of the policies and procedures for the OCI.

Summary of monitoring steps performed:

- ❑ Conduct an annual review of Service Provider contracts for compliance with both federal and state laws, regulations and policies, based on the type of funding the service provider is receiving
- ❑ Review the accounting policies and procedures manual on an annual basis to ensure that it has been updated for any changes in procedures and compliance with new laws and regulations
- ❑ Attend all annual on-site State/Federal monitoring meetings for all programs as requested
- ❑ Review cash management and internal cash controls for compliance with WIOA, DCF, Federal, State and local policy
- ❑ Trace a sample of postings from the cash receipts journal to the general ledger
- ❑ Review a sample of support service payments for appropriate documentation and compliance with applicable policies
- ❑ Review a sample of contract payments to training providers for: (1) supporting documentation, (2) signed invoice and time sheet, if appropriate, (3) reimbursement rate agreement for total allowable training

hours per the contract, and (4) invoiced amounts posted to the general ledger

- Review a sample of payroll and non-payroll disbursements for (1) supporting documentation, (2) agreement to check request for approval, (3) agreement to purchase order, requisition, invoice and purchasing threshold requirements, (4) mathematical accuracy, (5) trace to general ledger
- Review budgets, on a cumulative basis, for conformance with maximum and minimum cost limitations under WIOA
- Ensure that all Financial Management Tracking Reports for all programs are reconciled to the general ledger each month

Monitoring activities of the service providers are also coordinated and assigned to the members of the OCI staff by the Supervisor of OCI. The following steps are performed and documented on an annual basis, and the extent and detail of the procedures vary based on the materiality of the service provider's contracted amount.

- Obtain and review the service provider's contract, correspondence maintained in the contract file, and monthly performance reports
- Obtain, through inquiry of SFWIB staff, an understanding of the program and related financial concerns
- Obtain a sample of payment requests submitted and perform the following:
  - (1) Test the mathematical accuracy
  - (2) For operating disbursements, determine that the vendor invoice was present and contained the appropriate approval, and the costs were properly allocated
  - (3) For payroll disbursements, obtain the supporting detail by employee salary and related benefits to determine if the costs were allowable and properly allocated
  - (4) Determine that the holdback was computed per the contract
  - (5) Trace the disbursement to the SFWIB general ledger
- Perform any other activities deemed necessary to ensure the service provider is in financial compliance with its contract outlined in the monitoring tool

Service Providers are required to have an annual audit performed in accordance and compliance with the State of Florida requirements and 2 CFR Chapter I, Chapter II, Part 200, et al. Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; Final Rule, whichever is applicable. Said audit shall be submitted to SFWIB the earlier of thirty (30) days after receipt or nine (9) months after the end of the Service Provider's fiscal year for each year during which the contract remains in force or until all funds earned from the contract have been so audited, whichever is later. Results of the audits are also forwarded to the appropriate state and federal authorities.

The OCI ensures that all Service Providers furnish SFWIB with a copy of their audit.

In the event a Service Provider should go out of business, SFWIB must be notified immediately. SFWIB then becomes the designated custodian of all Workforce Development-related records and must be notified of the designated custodian of the Service Provider's other records.

When SFWIB is notified that a Service Provider is going out of business, SFWIB will notify its audit firm to immediately conduct an audit of the Service Provider under the Single Audit Act.

SFWIB has established procedures for review and resolution of Service Providers' audit reports. These procedures include a review of audit reports to ensure the requirements of appropriate OMB Circulars and Division Policies are met. The findings and recommendations reports are reviewed by the OCI. The proper actions in response to the findings and recommendations are determined, and all actions needed to correct or otherwise resolve findings are completed within the established timeframes. As part of this procedure, OCI issues management resolution letters or management decision letters.

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**IV.A. CASH - GENERAL**

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***Purpose: To identify all cash accounts currently used by SFWIB and establish procedures for the authorization of the use of these cash funds.***

The following is a list of all current bank accounts used by SFWIB:

Bank	Type of Account	Use of Account	Authorized Signers
Wachovia	Government Advantage Interest Checking	General Operating Account for SFWIB – AP and Payroll	Miami Dade Mayor and Miami Dade County Clerk of Courts

SFWIB funds are held by a bank qualified as a public depository under Florida Statutes. All deposits are fully insured by federal insurance and by a multiple financial institution collateral pool required by Florida Statutes, Chapter 280, *The Florida Security for Public Deposits Act*.

The current check signers are the Miami Dade County Mayor and Miami Dade County Clerk of the Courts. All checks require two authorized signatures.

Checks are strictly prohibited from being made payable to cash or bearer. The practice of cashing checks out of currency on hand is also prohibited. SFWIB maintains a \$250 petty cash fund.

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## IV.B. CASH RECEIPTS – SERA DRAW REQUESTS

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***Purpose:*** *To establish policy and procedures for draw down of funds from the State of Florida via the Subrecipient Enterprise Resource Application (SERA).*

SFWIB's primary cash receipts are warrants directly deposited into the general operating account by the State of Florida through electronic funds transfer (EFT) for cost reimbursement. Draw request for the cost reimbursement are performed weekly using the State's SERA system. The requests are entered on Wednesday of a given week or on a designated date by DEO in special circumstances and the funds are then transferred to SFWIB's general operating bank account on the Tuesday of the following week, unless there is a delay with a particular funding stream which DEO will advise on.

Each Wednesday the Accountant 2 verifies that all invoices received in the department for payment by the close of business on the prior day have been entered and posted in the MIP accounting system. The Accountant II runs two (2) reports from MIP, Total Year-To-Date Expenditures by Fund and Year-To-Date Program Income. The year to date expenditures by fund is entered into an excel spreadsheet (Weekly Cash Draw Worksheet) by fund. The Accountant II performs a manual cost allocation for the unallocated expenditures. The cost allocation is performed using SFWIB's current cost allocation percentage. The allocated amounts are entered in the Weekly Cash Draw Worksheet by fund. Year-to-date expenditures by fund and the expenditures manually allocated to the funds are totaled to determine total year- to- date expenditures for each fund. Total expenditures by fund are deducted from the year-to-date cash drawdown by fund to determine the amount of cash required by fund. Program Income is also taken into consideration when requesting cash. Projections are added to the cash request for invoices in-house that have not been posted at the time of the request. The projections are prepared by the Account Clerks or the Accountant I the day before cash request and given to Accountant II to review. The Weekly Cash Draw Worksheet, Summary, bank balance and all MIP reports used are submitted to the Assistant Controller for review. The package must be given to the Assistant Controller prior to the deadline on Wednesday.

The Assistant Controller and/or Assistant Director, SFWIB Finance review the package, sign it to indicate his or her approval of the weekly cash draw. The package is returned to the Accountant II for correction if any errors are noted. The approved package is then returned to the Accountant II for processing in SERA.

Procedure for requesting cash from the State via SERA:

- (1) The Accountant 2 selects the icon for SERA and accesses the “Financial Region” screen where “Cash Management” and “Cash Request” are selected in that order.
- (2) The Accountant 2 selects the icon for SERA and accesses the “In Progress NFAs” screen where funds are shown in the order of NFAs.
- (3) The program (WIOA, Welfare Transition etc.) and program title (Adult, Youth, Dislocated Worker, etc.) are selected followed by the program year (i.e. 2017, 2018
- (4) Selects the fund, and from “New Financial Activity”, clicks “Advance” as Record Type, and put the amount in the box of “ Amount Requested”, the cash request is now saved.
- (5) Next, select the “week” (period) for which cash is being requested and enter the amount requested. This completes the cash request.
- (6) The request needs to be submitted, selects “Submit for Approval” for final request. Make sure the fund balance from OSMIS coincides with the Cash Request work spreadsheet.
- (7) The request is saved and the final request screen printed and filed in the as supporting documentation.
- (8) Accountant II sends the Cash Request sheet via Email to DEO, State of Florida, when receives the reply email from DEO confirming receipt of Cash Request , prints it and put together in that week’s Cash Request’s package.

Cash requested is recorded by funding source (program) when it is received. The Assistant Controller reviews the bank account online daily. Upon receipt of the cash in the account, the Assistant Controller prints out the bank statement and forwards a copy to the Level II Accountant. The Level II Accountant attaches the bank statement to a copy of the cash request print out and has an Account Clerk process cash receipt session. The cash receipt is recorded by funding source. An Unposted Cash Receipts Report is generated for the Cash Receipts session. This report is attached to the supporting documentation and given to the Accountant II or other authorized representative for review and posting. The Accountant II signs and dates the report indicating his/her review and posts the session.

Accountant II runs a report from SERA, “Portal Cash Requests” which indicates if the request has been approved. for previous week’s Cash Request, attach it to that week’s Cash Request package.

Run the report, it will show that specific week Cash Request information, including Funds information, amounts requested and approved

FORMULA FOR CASH DRAW:



- A. Total YTD cash drawdown : \_\_\_\_\_ (Agrees to OSMIS & cash journal)
- B. YTD Program Income: \_\_\_\_\_ (Agrees to MIP report by fund)
- C. YTD expenditure by fund : \_\_\_\_\_ (Agrees to MIP report by fund)
- D. YTD manually allocated  
Expenditure by fund: \_\_\_\_\_ (Agrees to MIP report by cost pool)
- E. Service Provider Projection: \_\_\_\_\_ (Based on invoices on hand not processed)
- F. Total YTD Expenditures: \_\_\_\_\_ (Agrees to MIP YTD expenditures)
- G. Cash required for following week

(A+B) minus (C+D+E) equal G

For funds that cross over fiscal year, A/R and Deferred Revenue are taken into consideration also.

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### IV.C. OTHER CASH RECEIPTS

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*Purpose: To establish policy and procedures for the handling of cash receipts that provides for effective internal control.*

SFWIB's primary cash receipts are made through electronic funds transfer from the State of Florida as described in Section IV.B. *Cash Receipts – OSMIS Draw Requests*. However, periodically the agency will receive cash receipts (checks) directly in which case the following procedures are then performed.

The specified Account Clerk collects and opens the mail each day. Checks received are restrictively endorsed "for deposit only". The remittance voucher and any other documentation is date stamped. The Clerk attaches the check, the remittance voucher, and the accompanying documentation together, prepares a check receipt log, and forwards the package to the specified Account Clerk responsible for preparation of the deposit.

It is SFWIB policy to deposit all cash receipts on the same day of receipt. If for any reason a deposit is to be held overnight, the Account Clerk responsible for deposits will keep the deposit and checks in a locked drawer in his/her desk.

The Account Clerk codes each receipt by funding source and records them in the MIP accounting system as cash receipts session prior to submitting it to the Accountant II for review. The deposit date is used as the effective date. Coding is obtained from the Support Service Unit for refunds/chargebacks with adequate supporting documentation. In order to get this information, copies of all checks received for refunds/chargebacks from Service Providers or Training Agents are forwarded to the Support Service Unit. An Unposted General Ledger Report is generated for the cash receipts session. The report, along with the cash receipts package is given to the Accountant II for review and posting. The Accountant II reviews and posts the cash receipts session to the general ledger. The report is signed and dated by the Accountant II indicating his or her review and posting of the transaction.

The cash receipts package is returned to the Accountant II for filing. The cash receipts package is filed in date order by month in the accounting department.

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#### IV.D. CASH DISBURSEMENTS

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***Purpose: To establish policy and procedures for the disbursement of cash that provides for effective internal control.***

Accounts payable cash disbursements are made by check or electronic fund transfer (EFT) and disbursed from the general operating account. An Account

Clerk or an Accountant I in the absence of the Account Clerk prepare all AP checks or EFT. Invoices/reimbursement requests become available for payment in the MIP accounting system after they have been entered, reviewed, approved, and posted (See Section VII.C. *Accounts Payable*.) Invoice/reimbursement requests and supporting documentation are forwarded to the Account Clerk after they have been posted in MIP. Checks and EFT are issued two times per week (for the most part Monday and Thursday). All checks require two authorized signatures. A staff member, not involved with the cutting of checks, must take the unendorsed checks to Miami-Dade Finance office to get them signed/stamped. EFT require dual approval.

The Account Clerk selects the invoices to be paid in MIP using the Activities Menu, Accounts Payable, Select A/P Invoices to Pay. The selected invoices are processed for payment by the Clerk in MIP via the Activities mMenu, Accounts Payable, Pay Selected Invoices. A Session ID is created for the check run, and the next available check number is entered into the system. He/she places the blank security check paper in the laser printer and prints the checks. An Unposted Transaction Report is printed for the check run after the checks have been printed.

The Clerk attaches each check to the supporting documentation (invoice, reimbursement request, purchase order etc.), and verifies that the amount agrees to the support. All MIP packages are then canceled with a PAID stamp to prevent duplicate payments. The MIP is programmed to flag duplicate invoices in order to prevent duplicate payments. The checks and EFT payments, support and Unposted Transaction Report are forwarded to the Assistant Director of Finance for review, approval and posting of the check run. The Assistant Director of Finance initials each check in the bottom right hand corner of the stub as evidence of review process.

A memorandum is prepared detailing all the checks printed and EFT payments with their amounts and a certification statement is signed by the Assistant Director, Finance or the Assistant Controller and the Executive Director or his designated delegee, in his absence.

Once the check/voucher procedure is complete, an electronic payment file of the EFT is created from the MIP system. The Account Clerk then selects the EFT file and transfers it to Wells Fargo ACH Payment System for dual approval, and informs the Assistant Director of Finance that the EFT payments are ready for approval. The EFT payments are then approved by the Assistant Director, Finance or the Assistant Controller and the Executive Director (dual control).

The checks are then delivered to Miami Dade County Finance Department for endorsement. The checks are then returned to the Clerk who generated them, to be prepared for mailing. The Clerk generates the check register in MIP, exports it to Excel, and modifies it to include columns for signature and date, for cases

where the checks will not be mailed out. A copy of the register is e-mailed to the Support Service Unit if the check run includes payment for support service expenditures. The stub at the bottom of the check is removed and attached to the supporting documentation. The check and remaining stub is placed in the envelope with the necessary supporting documentation (vendor copy of invoice, service details report etc.) and separated into two groups: checks to be mailed out and checks to be picked up. A notation is made on the Check Register whether the check is to be mailed or will be picked up. The register is signed and dated by the individual that picks up the check. Only authorized individuals may pick up payments. Once the checks have been mailed or distributed, the Clerk files the check register in a binder by date and the invoices are stored in numerical consecutive order in the file room. After the completion of the annual audit, the files are labeled and sent to storage. Only authorized staff may enter and pull up checks from the file room.

It is the policy of SFWIB to pay Service Providers and Training Vendors with EFT and other vendors with paper checks. This policy is consistent with good internal controls and sound cash management principles. SFWIB will enforce the policy of mailing checks and only make exceptions when verifiable emergencies arise. Exceptions must be approved by the Assistant Director or the Assistant Controller.

The Account Clerk or Assistant Controller cancels all voided and spoiled checks by writing VOID across the check and tearing off the signature section in the bottom right hand corner if there is an endorsement. These voided checks are retained and filed in numeric order.

SFWIB does not maintain a separate payroll disbursement account. Miami-Dade County processes SFWIB's payroll, and is reimbursed by SFWIB for payroll expenditures via the general operating account.

A Check Request Log is maintained where anyone requesting a check/invoice package must sign out the request(s) and return it within a reasonable amount of time at which time they would sign it back in.

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## IV.E. INVESTMENTS

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*Purpose: To establish the policies and procedures for investment transactions.*

SFWIB does not currently utilize investment vehicles due to the nature of the funding it receives from the State of Florida (primarily cost reimbursement

grants). Should the Board of Directors authorize the use of investment vehicles in the future, the following guidelines will be used.

The Executive Committee will be responsible for the research and recommendation of which investments to purchase and/or sell. Their recommendation will be made to the Board of Directors. Only investments that are of the type permitted by funding sources will be considered. In addition, the investment income and gains will only be used for the purposes authorized by laws, funding source regulations, and the Board of Directors.

All investment transactions will be recorded in the MIP accounting system in accordance with Governmental Accounting Standards. The investment transactions will be adequately supported by documents from independent sources (i.e. broker's confirmations, bank advices, etc.) and the Assistant Director, SFWIB Finance will maintain the following records:

- ❑ Description of the investment
- ❑ Date of acquisition and purchase price
- ❑ Interest/dividend/income rates and receipt dates
- ❑ Investment reconciliations (performed in MIP in the same manner as bank reconciliations. See Section *IV.F. Reconciliation of Cash*)

The Assistant Director, SFWIB Finance will be responsible for presenting a monthly review of the investment portfolio to the Executive Committee, including quality ratings, risk assessment, market value, and quarterly earnings or losses.

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## IV.F. RECONCILIATION OF CASH

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***Purpose: To establish the monthly practice of reconciling all bank accounts.***

The bank statement is addressed to and received by the Executive Director, or his office, since he is independent of the receipt and disbursement of cash, and does not perform the bank reconciliation. It is date stamped At this time,

the Executive Director reviews the bank statement for unusual items (large or unusual transfers, unusual debits or credit transactions), any unusual items that are detected are investigated further. Upon completion of the review, the Executive Director initials and dates the bank statement and forwards it to the Finance Administrator whose responsibility it is to reconcile it. (Due to time constraints, at times the bank reconciliation is prepared before the hard copy bank statement is received. The bank statement is printed out from the on-line bank program and reconciled. Once the hard copy bank statement is received and reviewed by the Executive Director, it is attached to the bank reconciliation and the approval process as outlined below is continued.)

The Finance Administrator completes the bank reconciliation using the MIP accounting system's Bank Reconciliation Module by the 7<sup>th</sup> business date after the end of the month. The Administrator performs the following:

- ❑ Records any service charges, interest earned, NSF checks, or other miscellaneous items in the general ledger (if not previously recorded) by creating a Journal Voucher session in the MIP accounting system. The journal voucher is reviewed and posted by the Accountant II.
- ❑ Clears all checks in the accounting system that have cleared the bank, comparing amounts of the cleared checks on the bank statement to the amounts of the checks recorded in the general ledger
- ❑ Clears all deposits in the accounting system that have cleared the bank, ensuring the amounts of the deposits on the bank statement agree to the amounts recorded in the general ledger
- ❑ Confirm total deposits agree to the cash receipts logs.
- ❑ Clears any other cash items in the accounting system for any miscellaneous debit and credit items on the bank statement
- ❑ Investigates any irregular items including NSF checks, post dated checks, disputed items, unidentified receipts, and checks charged back by the bank
- ❑ Reviews actual copies of cleared checks by comparing the payee in MIP to the payee and endorsement on the copies of the checks. This is to prevent any fraudulent activity. The MIP copy of the cleared checks for the month & the bank copy of cleared checks are signed by the reviewer to confirm that each and every check has been reviewed.

The completed bank reconciliation is reviewed by the Assistant Director, SFWIB Finance, who then signs and dates the reconciliation to indicate his

or her review. The reconciliation is returned to the Finance Administrator for filing. The Finance Administrator places the bank reconciliation, the bank statement, and any other supporting documentation (disk etc.) in the Bank Reconciliation Binder maintained in the accounting department.

Monthly, a copy of the bi-monthly bank reconciliations is presented to the members of the Finance Committee for an independent review of the reconciliation.

The Assistant Controller with the help of an assigned Account Clerk on a quarterly basis investigates all checks outstanding for more than three months, to determine the reason they have not cleared the bank. A written (email/memo) notification is sent to the originator of the check request. The notifications are filed in folder "Stale Dated Check Research". If it is determined that the payee did not receive the check, a stop payment is placed on the check, and a new check is reissued. SFWIB adheres to Florida Statutes for disposition of unclaimed property. Under the State's unclaimed property statute, unclaimed property is turned over to the State once the agency holding period expires. Holding periods differ, based on the type of property.

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#### IV.G. PETTY CASH

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***Purpose: To establish policy and procedures for the handling of petty cash that provides for effective internal control.***

SFWIB maintains a \$250 petty cash fund in the finance department for emergency non-recurring use only. The fund is managed by a specified Accountant I and kept in a locked cabinet. The maximum amount per request for disbursement from the fund is \$50.

The fund is reconciled after each disbursement is made. Each request for petty cash reimbursement must be accompanied by supporting documentation (e.g. authorization from supervisor for making the purchase, receipt etc.). Upon receipt of the request, the Petty Cash Custodian completes the SFWIB Petty Cash Disbursement Form (PCD). The PCD is approved by the Assistant Director, SFWIB Finance or designee. The recipient of the cash signs the PCD form at "Received Payment". The custodian replenishes it on an as needed basis, normally, when the fund balance reaches \$50 or less.

In order to replenish the funds, the custodian prepares a reconciliation of the fund. The supporting documentation is attached to the reconciliation. The custodian enters the reimbursement request in the MIP accounting system as an accounts payable transaction and prints out an Unposted Transaction Report. The Unposted Transaction Report is attached to the reimbursement package and presented to the Assistant Director, SFWIB Finance for review and posting in MIP. The Assistant Director, SFWIB Finance reviews, posts, and initials the package indicating his or her review and approval of the transaction. The approved package is forwarded to the Account Clerk for issuance of the reimbursement check (see *Section IV.D. Cash Disbursements*).

Periodically Petty Cash surprise audits are made to make sure the cash on hand equal supporting documentation of what is available.

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## IV.H. INTEREST

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***Purpose: To establish policy and procedures for the handling of interest.***

Per Federal regulations, interest income on WIOA Title I programs, which include WIOA Adult, Dislocated Worker, Youth, Job Corp and Veterans' funding streams, are treated as program income and added to the WIOA grant. For all other funding sources, including TANF, FSET, Wagner-Peyser, UC, Trade Act and all state programs like Military Spouse, Florida Rebuilds, etc., interest income must be returned to the Grants Management Office, DEO, no less often than quarterly once SFW has reached the consolidate threshold of \$100. This also holds true for the DCF Refugee Program in which any interest earned is returned.



On a quarterly basis, interest is allocated to programs based on the weighted average of cash on hand in the programs. Once the calculation is completed any interest income required to be remitted back to the DEO or DCF is returned and program income will be recognized for those grants that specifically request interest income to be classified as such. Program interest is taken into account when calculating weekly cash draws.

## V.A. BUDGETING - PLANNING

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***Purpose: To establish the policies and procedures for planning the SFWIB's annual budget.***

Annual budgets authorize and provide the basis for control of financial operations during the program year. Beginning in April, SFWIB receives planning estimates from the Florida Department of Economic Opportunity (DEO) of the funds it will be receiving for the next program year. At this time, the Assistant Director, SFWIB Finance prepares different scenarios of projected budgets for the coming year. SFWIB is required to maintain a balanced budget at all times. As a result, all scenarios prepared will reflect a balanced budget. The budget is divided into two main categories: program and administration. Approximately 90% of the funds are spent on program and 10% on administrative costs.

The line item budgets from different divisions are then sent to the Assistant Director, Finance for review and consolidation into the organization's annual operating budget. The Assistant Director, Finance reviews and consolidates the budgets making any necessary changes. Changes to the line item budgets are discussed with the appropriate Assistant Director. The consolidated budget is then forwarded to the Executive Director for review and discussion. Upon completion of the review process the Assistant Director, Finance finalizes the budget.

The proposed annual operating budget is then submitted to the Executive and/or Finance Committee for review and approval. DEO sends the Notice of Funding Available (NFA) for the new program year, finalizing the funding that SFWIB will receive for each funding source. The Board of Directors approves the final budget.

Once the final budget has been approved by the Board of Directors, it is SFWIB policy to request prior approval from DEO for specific costs and administrative requirements as mandated by the Final Guidance on Prior Approval Procedures for Selected Costs and Administrative Requirements (see Appendix G).

If the agency receives additional funding from DEO mid-year, the above process is followed to create the budget for the additional funding, and a budget revision is made to the agency budget.

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## V.B. BUDGETING - MONITORING

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*Purpose: To establish the policies and procedures for monitoring the agency's annual budget.*

During the year each department head (program and administration) verifies that budgeted funds are available before approving all purchase orders and contracts. All purchase requisitions and contracts are presented to the Executive Director and Assistant Director, SFWIB Finance for budget approval before they are finalized. The Assistant Director, SFWIB Finance signs and dates the requisition/contract indicating the availability of budgeted funds.

As part of the monthly closing process, the Account Clerks and Assistant Controller generates actual vs. budget reports . The Account Clerks review and analyze reports for programs administered by them, and the Assistant Controller reviews agency-wide reports. Each Account Clerk signs and date his/her report indicating their review and analysis of the report. The reports are then forwarded to the Assistant Controller. MIP allows the user the option to include encumbrances and/or budgets in addition to actual expenditures. See Section VII.B. *Encumbrances* for further detail regarding recording encumbrances in the accounting system.

The budget variance reports are given to the Assistant Director, SFWIB Finance for final review. Copies of the budget variance reports are distributed to the Program and Administration Assistant Directors for their review. The budget variance reports are distributed to the Executive Committee at their monthly meeting.

If any line item budget adjustments are approved by the Executive Director, or if any budget category adjustments are approved by the Board of Directors, the Assistant Controller records the adjustment to the original budget. Thus, if necessary, reports can be generated by either the original budget or the modified budget.

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## VI.A. REVENUE RECOGNITION

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***Purpose:*** *To establish the procedures for recognizing and recording revenues in the accounting system.*

As discussed in section IV.B. *Cash Receipts-SERA Draw Requests*, revenue related to funding sources provided by the State of Florida are recorded in the accounting system after the funds requested have been deposited in the general operating account. Receivables for these draw requests are not recorded during the year for two reasons: 1) the short amount of time between the draw request and the deposit of funds (5 business days), and 2) the likelihood that the entire amount will be collected since the funding is provided by the State. At month-end, however, receivables are recorded for any allowable costs incurred for which reimbursement has not been received as of the end of the month, in accordance with generally accepted accounting principles (GAAP).

Revenue entries for funds requested from the State through SERA are recorded in MIP by an Account Clerk after receipt of notification of the incoming transfer. The Assistant Controller reviews activities of the general operating account online daily and prints out copies of the statement for incoming transfers. The transfer received is agreed to the amount requested from the State. The bank statement is attached to a copy of the draw request from the State and used as supporting documentation for the cash receipt entry. The Account Clerk codes the receipt and performs the data entry in MIP. Upon completion of the data entry, an Unposted General Ledger Transaction Report is printed and attached to the supporting documentation. The package is given to the Accountant II for review and posting of the entry in MIP. The Accountant II reviews and posts the entry, then initials and dates the package indicating his/her review, approval and posting of the entry. The package is then filed where all GL entries are kept, in the Cash Receipts File.

Each month, SFWIB is required to reconcile the amount of funds drawn with expenditures made for each contract, and report the expenditures to the State of Florida in the SERA system. The procedures are further explained in the *Department of Economic Opportunity –One Stop Management Information System Financial Management Report Guide*.

In the annual financial statements, revenues are recognized one of two ways: 1) revenues and related costs under cost-reimbursement contracts are recognized as allowable costs when incurred, or 2) revenues and related costs under performance-based or fixed price contracts are recognized when performed, as defined by the individual contract terms. However for annual

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD

Financial Statement presentation, the performance-based revenues and expenditures are reported with a net effect of zero, offsetting AR or Def. Rev.

Revenue from funding sources (e.g. Department of Children and Families, DCF) that are invoiced are recorded when the invoice is processed and mailed.

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## VI.B. REVENUE SOURCES

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***Purpose: To recognize the revenue sources of the agency, including direct federal funding, pass-through funding from the Florida Department of Economic Opportunity (DEO), program income, donations, and other miscellaneous revenue.***

The primary revenue sources of SFWIB are federal funding (the U.S. Department of Labor and the U.S. Department of Health and Human Services) passed through to Florida State Agencies:

Florida Department of Economic Opportunity DEO

- ❑ Welfare Transition Services (WTS)
- ❑ Workforce Innovation and Opportunity Act (WIOA)
- ❑ Wagner Peyser

Florida Department of Children and Families

- ❑ Refugee Employment Training Program (RETP)

In addition to the funding sources listed above, which are received on an annual basis, SFWIB periodically receives direct federal funding, or other pass-through funding, as they are made available to the State of Florida.

All of SFWIB's Service Providers are required to report program income at the end of each quarter during which the income was realized. Program income includes interest earned on any advances on the Contract, income generated as a result of use or fees charged for the rental of real or personal property, fees for services performed, conferences, the sale of commodities or items developed with contract funds, or from the participants' activities under the contract except OJT, or revenue in excess of costs earned by organizations other than commercial organizations.

WIOA regulations require that program income be added to the total Contract award and used to provide the same services as stated in the original Contract. Program income added to the Contract shall be done through the modification provisions of the Contract.

Currently the agency does not receive any donations. However any donations received shall be recorded in the MIP accounting system in accordance with standards for recording contribution received.

Revenue received from other sources not described above is recorded in the MIP accounting system as miscellaneous revenue unless the amount is deemed material enough to warrant its own general ledger account.

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## VII.A. PURCHASING

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***Purpose: To establish policies and procedures for the purchase of goods and services separate from the selection of service providers.***

The purchasing function for SFWIB is handled by the Administration Division. See the Administration Division Purchasing Policy for an overview of the policy. SFWIB staff responsible for purchasing merchandise is aware of the organization's purchasing policies.

At the beginning of the fiscal year the Finance Department provides the Administration Assistant Director and Program Managers with copies of their approved budgets. They are instructed to verify the availability of budgeted funds before authorizing any purchase or contracts.

All *Purchase Requisitions* and contracts are forwarded to the Finance Administrator or designee to verify budget availability before they can be finalized. Upon verification of budget, the Assistant Director, Finance signs the purchase requisition or contract, and forwards it to the Executive Director for final approval. ***The purchase request or contract does not become a legitimate document until it has been verified and signed by Finance & Executive Director.***

Once approved, the document is returned to Administration (purchase requisition only) or to Contracts. Following receipt of the approved *Purchase Requisition*, Administration will prepare a Purchase Order, place the order for the goods and services, and forward the Purchase Order to the appropriate accounting staff for processing.

Under SFWIB procurement guidelines, the procurement of all goods and services require an approved Purchase Requisition, Contract, or MOU prior to payment, with the following exceptions:

### **Personnel Costs.**

- Authorization to hire staff is obtained by processing and approving a Request to Hire form. These forms must be approved by the requesting department manager, HR Manager, Assistant Director of Finance and Executive Director.
- Payroll taxes and County-approved employee benefits. These expenses are approved as part of the annual budget and do not require additional authorization prior to payment.

### **Travel**



- Authorization to incur Out of Town Travel expenses is obtained by processing and approving a Travel Authorization form. These forms must be approved by the requesting department manager and the Executive Director.
- Authorization to incur Local Travel expenses is obtained by processing and approving a Travel Authorization form. These forms must be approved by the requesting department manager and the Executive Director.

### **Utilities**

Utility expenditures include electricity, telephone, internet communication, water and sewer, and garbage disposal. These expenses are approved as part of the annual budget and require authorization for the Facilities Manager.

### **Annual Licenses, Permits & Registration Fee**

Annual Licenses, Permits & Registration Fees include certificate of use/occupancy, life safety permit, business operating license/tax receipt, and burglar alarm registration. These expenses are approved as part of the annual budget and require authorization for the Facilities Manager.

### **Support Services**

- Expenses related to participant training at vocational centers are supported by Individual Training Authorization vouchers (ITA's) sent to the Finance Department by the service providers, and thus the voucher itself will serve as the purchase requisition and purchase order for these services.
- Expenses related to client transportation and miscellaneous support services are supported by Check Request sent to the Finance Department by the service providers, and thus the check request itself will serve as the purchase requisition and purchase order for these services.

To ensure that expenditures that do not require the issuance of Purchase Requisitions are appropriately controlled, the Finance Department produces monthly budget performance reports for SFWIB headquarter and facility costs. These reports show expected and actual expenditure rates, and are forwarded to the responsible department managers for monitoring and budgetary controls. Significant budget overruns are brought to the attention of the Executive Director.

The following costs are unallowable costs, and therefore cannot be charged to any federal funding sources:

- ❑ Bad debt

- ❑ Contingencies
- ❑ Contributions and donations to others
- ❑ Entertainment
- ❑ Fines and penalties
- ❑ Interest
- ❑ Fund-raising
- ❑ Lobbying
- ❑ Goods or services for personal use

In addition, the following costs are only allowable on specific prior approval of the funding source agency:

- ❑ Capital expenditures for land or buildings
- ❑ Capital equipment for items over the capitalization threshold (currently \$5,000 per item)
- ❑ Insurance and indemnification expenses
- ❑ Participant support
- ❑ Pre-award
- ❑ Selling and marketing as indirect cost
- ❑ Publication and printing as direct cost
- ❑ Cost related to rearrangement and alteration of facilities

See the Uniform Guidance for details on allowable and unallowable cost items.

#### LEASE VS PURCHASE

The Workforce Board shall avoid purchasing items that are not necessary for the performance of activities required by a federal award or as outlined in a specific grant award. Where appropriate, an analysis shall be made of lease and purchase alternatives to determine which would be the most economical and practical procurement. The analysis should only be made when both lease and purchase alternatives are available.

Some form of cost or price analysis shall be made for every procurement action. Price analyses may be made in various ways, including comparison of price quotations submitted or market prices. Cost analysis is the review and evaluation of each element of cost to determine reasonableness, allocability, and allowability (2CFR part 215.45). The determination of the appropriate form of the cost or price analysis may depend on the nature and size of the procurement, but staff is encouraged to implement efficient and reasonable comparison procedures when submitting purchase requests for consideration. Cost/price analysis for routine supplies and replacement purchases may be performed and documented at the beginning of each year

to identify vendors to be used for the entire year and such analysis does not have to be the result of pricing individual items, but may be the result of pricing totals per vendor.

Documentation of the cost and price analysis associated with each procurement decision shall be retained in the accounts payable files along with any invoices received and payments made to each vendor.

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## VII.B. ENCUMBRANCES

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***Purpose:*** *To establish policies and procedures for recording purchase orders and individual training authorization vouchers (ITA's) as encumbrances in the accounting system.*

MIP accounting system used by SFWIB allows for the entry of encumbrances, which are maintained in an encumbrance ledger separate from the general ledger. This allows the accounting department to track obligated funds and decrease the chance for overspending.

Purchase orders, and contracts are received from the procurement unit or the program department. Upon receipt of an approved blanket purchase order or contract (see section VII.A. *Purchasing*), the Account Clerk enters the encumbrance into the MIP accounting system using the six (6) segment general ledger code on the document.

New vendors are created in MIP prior to entering the encumbrances. An IRS Form W-9 (Request for Taxpayer Information Number and Certification Form) must be received from each vendor prior to establishing the vendor in the system. The general ledger code identifies the appropriate expenditure to be charged (e.g. funding source, program etc.). Unposted transaction reports are generated for all encumbrance entries. The reviewer (Assistant Controller or Accountant II) posts the transaction and signs the Unposted Transaction Report indicating their review and posting of the transaction. The encumbrance is then available for liquidation in the Accounts Payable module upon receipt of the invoice.

As a result of entering encumbrances into the system, expenditure reports can be produced from MIP to include encumbrances, providing for better control over outstanding obligations. Periodically, at minimum, once a year, the Account Clerks print Aged Encumbrance reports (for programs administered) and review the outstanding encumbrances. Encumbrances over three months old are reviewed and liquidated if it is determined that the expense will not be incurred.

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## VII.C. ACCOUNTS PAYABLE

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***Purpose: To establish policies and procedures for the accounts payable function.***

The Account Clerk collects incoming physical mail from the Administration Office. There is also a A/P mailbox set up for vendors who operate paperless and submit invoices directly. For both process, the Clerk opens, date stamps and sorts the mail and logs it in. Vendor invoices are given directly to the Clerk responsible for the account. The accounting staff is assigned different types of invoices e.g. headquarters and one-stops. They review the invoices to ensure that it is not a duplicate invoice or a customer statement. Duplicate invoices are destroyed and customer statements are filed separately for review. Unpaid vendor invoices are maintained by the respective staff until processed for payment. Invoices are processed within fifteen (15) business days of receipt or earlier, or due to the terms of the contract or agreement.

Upon receipt of an original vendor invoice, the invoice is matched with the approved purchase requisition, purchase order, contract, or other supporting documentation, as deemed appropriate. SFWIB has two types of purchase orders: Blanket, and Regular purchase orders. Processing procedures for invoices differ for all purchase orders and annual appropriations.

- Blanket Purchase Order - Invoices received must be approved by the department or office receiving the merchandise. Invoice approval serves as evidence of receipt of the goods or services. These purchase orders are normally used for equipment leases, temporary staff, rentals etc. Timesheets must be received by the Account Clerk before payments can be processed for temporary staff.
- Annual Appropriations - Utility expenditures include electricity, telephone, internet communication, water and sewer, and garbage disposal. These expenses are approved as part of the annual budget and do not require a purchase order prior to processing for payment. Invoices for these expenditures must be approved by the Facilities Manager prior to payment.
- Regular Purchase Order - It is for individual items; Invoices received must be approved by the department or office receiving the merchandise. Invoice approval serves as evidence of receipt of the goods or services. Invoices for professional service contracts must be approved by the department receiving the services to verify that the service has been performed in accordance with the contract

Upon receipt of all approval and supporting documentation the following procedures are performed:

- ❑ Review the invoice for mathematical accuracy.
- ❑ Review the invoice to ensure that it does not include taxes (SFWIB is a governmental agency as a result it is exempt from paying sales taxes). A copy of SFWIB's tax exempt certificate must be forwarded to all vendors whose invoice includes taxes, and a corrected invoice requested.
- ❑ Review the invoice for late fees and past due amounts. All late fees and past due amounts must be researched and an explanation made on the invoice. If past due amount has been paid, write in check number next to amount.

After completion of the review process, the invoice is entered into the MIP accounts payable module against the encumbrance. **NOTE: Invoices totaling more than the available encumbered amount must be approved (signed and dated) by the Assistant Director, SFWIB Finance or designee prior to entry in MIP, or a change order is generated.** If an encumbrance was not entered, the invoice is entered as an accounts payable transaction along with the PO and relevant supporting documentation. Accounts payable transactions are entered in the MIP accounting system in batches called sessions. Once all invoices have been entered into a session, the Account Clerk prints an Unposted AP Transaction report, places it on top of the unpaid vendor invoices and gives the package to the Accountant II or Assistant Controller for review.

The Accountant II reviews the package ensuring that costs are appropriately assigned to program or administrative cost categories, and direct program expenditures are not charged to cost pools. The Accountant II reviews all the fields that include the payee, invoice #, coding, amount, dates of the invoices, and posts the transaction in MIP if the information is accurate. The report is signed and dated to indicate the Accountant II's review and posting of the transaction. The package is returned to the responsible staff to be corrected if any errors are noted.

The review process for ITAs is completed by the Support Service Supervisor which follows the same procedure described above.

Checks or EFT are then cut in accordance with the cash disbursement procedures outlined in *Section IV.D. Cash Disbursements*.

If on the current invoice an outstanding amount is pending and it is determined that it has not been paid, staff will notify the vendor, request a second invoice, investigate the reason the payment was missed, and make prompt payment if deemed appropriate.

Original vendor invoices are filed together with check stubs in the accounting department by the Account Clerk responsible for this function. The Account Clerk maintains a log of original invoices removed from the department.

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#### **VII.D. SERVICE PROVIDER PAYMENTS**

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*Purpose: To establish policies and procedures for processing payments to service providers.*

SFWIB contracts annually with Contractors (Service Providers) to perform workforce development services. Copies of these contracts are kept on file in the accounting department. Service Providers receive payment from SFWIB by submitting monthly requests for reimbursement. Service Provider Payments are processed only after receipt of a fully executed contract and an approved budget. At the end of the contract, Staff sends reminder notice to Service Provider that the contract has expired and the financial close out package is due within 30 days. The Service Provider is informed that reimbursement requests received after the close out period will not be reimbursed.

### COST REIMBURSEMENT CONTRACTS

Reimbursement Requests are submitted on an Invoice Form developed by SFWIB. Supporting documentation (copies of payroll register and detail general ledger) must accompany each Service Provider's request for reimbursement. Request for Reimbursement packages are delivered to SFWIB reception area by the Service Providers or mailed in. Upon delivery of the Request, the reception area contacts the staff responsible for the package or Finance department in their absence and dates stamps the package. The request for reimbursement package is picked up from the reception area by the responsible staff who will check to see if it is a complete package. Those reimbursements mailed in are picked up from the mail room and distributed by the Account Clerk who distributes them to the responsible staff. All packages must be reviewed and processed within fifteen (15) business days of receipt by the responsible staff as per the terms of the contract, as long as the packages are accurate and complete. If there is missing documentation, errors, omissions, or questions, then it is the Clerks responsibility to keep documentation as to why the package was delayed payment.

The responsible staff reviews the request for reimbursement performing the following procedures:

- Verify budget availability. Request cannot be processed if budgeted funds are not available.
- Verify that supporting documentation is attached, and that it agrees to the information provided on the request for reimbursement.
- Verify that the request for reimbursement agrees with the payment terms of the contract.
- Check mathematical accuracy of the request for reimbursement.
- Verify that the request is approved by an authorized signatory. Authorized signatories are listed on the Signatory Form included in the contract agreement.



- Compare year-to-date actual expenditures paid by SFWIB to the budget to determine if spending is reasonable e.g. on a one year contract approximately 50% spent for the first six (6) months.

Upon successful review of the request for reimbursement, staff codes and enters the request in the MIP Accounts Payable Module. Staff prints out the Unposted General Ledger Transaction Report, reviews and initials it, attaches it to the package, and submits it to the Accountant II for review and posting.

The Accountant II reviews the package, posts the transaction in MIP, initials the unposted transaction report indicating his/her review and posting of the transaction.

NOTE: The Service Providers are contacted if the packages are incomplete, incorrect or if budgeted funds are not available. The packages are returned if the problem cannot be solved.

#### PERFORMANCE BASED CONTRACTS

The request for payment package on a performance based contract is delivered and stamped in the same manner as the cost reimbursement contracts (see above). Performance information is first reviewed by the Program Manager and then approved by the Executive Director. Once the approvals are completed, payment information is available and an invoice should be submitted for payment along with contractually required supporting documentation and SFWIB required forms. Staff reviews and processes the package using the procedures listed above. Request for payment on a performance based contract must include certification from the Service Provider that they have achieved the performance, data verifying the performance was achieved, and approval by the Contract Manager.

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### **VII.E. EMPLOYEE TRAVEL**

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*Purpose: To establish policies and procedures for the authorization of employee travel.*

South Florida Workforce adheres to Miami Dade County Travel Policies and Procedures Manual. However Florida Statutes section 445.007 (10) and section 112.061, Florida Statute supersedes any procedures that may conflict. Because SFWIB is a governmental entity, the methodology in the Florida Statute is adhered to but the county's rates are applied

#### OUT OF TOWN TRAVEL

Out of town travel is approved in advance by an employee's department director and/or Executive Director and documented on the Metropolitan Dade County Travel Request Form. A copy of the approved travel request form is then forwarded to the Account Clerk. All SFWIB staff, are County employees. As a result, SFWIB adheres to the County travel policy. All employees requesting reimbursement for automobile related expenditures are required to complete the Driving Rules Form, submit a copy of their driver's license, and insurance must be kept current.

Travel costs include: transportation to and from the location of the event, lodging, meals, and related expenses. All expenditures are reimbursed based on the county rate. Employees are advised to request the government rates when making a reservation for lodging.

Within 30 days after the completion of the travel assignment, the employee completes the Metropolitan Dade County Travel Expense Form, attaches the incidental receipts along with the approved travel request form and submits the package to the Executive Director's secretary for typing. The secretary types the form, obtains the necessary signatures, and verifies that the receipts and supporting documentation is attached. The completed form and supporting documentation is forwarded to the Account Clerk responsible for processing Headquarters expenditures.

Prior to reimbursement of the travel expenses, the Account Clerk performs the following procedures: compare the travel request to the travel reimbursement voucher, verify that all expenditures are supported with receipts, verify that valid copies of the employee's drivers license and insurance card are on file in the department when driving is involved, and code the request. Travel expenditures are coded based on the employee's payroll allocation unless otherwise noted on the request form.

The Account Clerk enters the request in MIP's Accounts Payable Module, prints out an Unposted Transaction Report and forwards the package to the Accountant II for review and posting of the transaction. The Accountant II reviews and posts the transaction in MIP, initials and dates the Unposted Transaction Report indicating his/her review and posting. The

reimbursement request along with supporting documentation is forwarded to the Account Clerk for processing of the check (*See Section IV.D –Cash Disbursement*).

Employees without available personal credit are allowed to request an advance for up to 80% of the estimated total of the out-of-town travel. .

#### LOCAL TRAVEL

The SFWIB is required to abide by Florida Statute 112.061 which stipulates that mileage claimed must be from point of origin to destination based on the official DOT highway map. If DOT miles are not determinable, then vicinity miles may be used. The travel request form does not have to be completed for local travel. However, the METROPOLITAN DADE COUNTY-MILEAGE RECORD form needs to be completed for all travel reimbursement requests for the use of an automobile. In addition a Class C Travel Authorization Form must be kept on file. Local travel includes all business related travel within Metropolitan Dade County and Monroe County. Employees classified as Executive Employees receive a monthly travel allowance and, as a result, they do not receive reimbursement for local travel. Local travel reimbursement requests are processed by the Account Clerk responsible for processing Headquarters expenditures. The procedures are the same as those used for out-of-town travel (see above).

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### **VII.F. FUND CLOSEOUT PROCEDURE**

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***Purpose: To document and implement internal controls to ensure funds are liquidated within the grant's period of availability .***

The Cash Request Worksheet keeps track of all funding sources including the total amount of funds granted, the grant period of availability, the amount of funds requested to date, and the balance available. This worksheet is analyzed and edited on a weekly basis and is the first internal control to ensure funds are liquidated within the grant's period of availability as it states the grant's termination date.

Once the grant period has ended, the segment "Fund" in the MIP system is changed from "Active" to "Inactive" status. This allows the accountant to continue to use the Fund but it gives a message warning to the accountant that the Fund is inactive. This is a red flag for the accountant who must determine if the expenditure pertains to the inactive Fund and the funding period. If it does, the system will still allow posting to an "Inactive" Fund.

There is another level of review when the Accountant II or the Assistant Controller reviews and determines if the correct fund has been used, and ultimately posts the transactions.

After the 45 or 60 day closeout period, a closeout report is automatically generated in the SERA system. The Assistant Controller then produces an MIP expenditure report and compares the expenditure amounts to those in the Close-out report. Discrepancies are researched and resolved. Following resolution, the Assistant Controller forwards the closing SERA report, along with copies of the MIP report, and informs the Assistant Director that the Close-out report is ready for a final review and approval. The Assistant Director then reviews the documents and electronically approves the close out in the SERA system and returns it to the Assistant Controller to make adjustments into the MIP system if necessary and filing.

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## VII.G. INDIVIDUAL TRAINING ACCOUNTS

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***Purpose:*** *To establish the policy and procedure that define those costs that qualify as allowable ITA expenditures for the purpose of the requirement that 50% of the WIOA Adult and Dislocated Worker funding passed through to RWBs are allocated and expended on qualified ITA costs. In addition, this section*

*addresses the policy and procedures for seeking waivers from the ITA reserve requirement*

## **BACKGROUND**

Chapter 445.003 Florida Statutes requires that:

1. At least 50 percent of the Title I funds for Adults and Dislocated Workers that are passed through to regional workforce boards shall be allocated to and expended on Individual Training Accounts unless a regional workforce board obtains a waiver from CareerSource Florida. Tuition, books, and fees of training providers and other training services prescribed and authorized by the Workforce Innovation and Opportunity Act of 1998 qualify as an Individual Training Account expenditure, as do other programs developed by regional workforce boards in compliance with policies of CareerSource Florida.
2. Effective July 1, 2012, authorized ITA expenditures may only include tuition, books and fees of training providers and “other training services” prescribed and authorized by the Workforce Innovation and Opportunity Act.

To implement this requirement, the State of Florida established a State ITA cost category within the SERA financial reporting system. Five sub-cost categories are also established:

1. Occupational skills training.
- Classroom training through eligible training providers.
  2. Other Workforce Innovation and Opportunity Act (WIOA) specified training services and activities
    - On-the-Job Training (OJT)
    - Programs that combine workplace training with related education, which may include
      - Cooperative education programs
    - Work-place training programs operated by the employer
    - Skill upgrading and retraining
    - Entrepreneurial training
    - Job readiness training
    - Adult education and literacy activities in combination with the previous services
    - Customized training conducted with a commitment by an employer or group of employers to employ an individual upon successful completion of the training.
  3. Work Experience and Internships (WE&I)
    - Subsidized employment and other employer provided training activities.
  4. Training Program Management (TPM)

- Staff costs directly related to developing, implementing, or coordinating authorized training programs (not services to individuals) identified in bullets 1-3 above. Also included is any staff costs associated with developing, implementing, or coordinating regional training for eligible clients participating in training programs leveraged through other grants. "Other grants" may include US Department of Labor, Temporary Assistance for Needy Families and Pell grants. Staff costs are limited to salaries and benefits.

#### 5. Training Case Management (TCM)

- Staff expenditures directly related to case management and job placement services for clients in training (not clients seeking training). This includes staff expenditures associated with the provision of support services to individuals while they are in training. Staff costs are limited to salaries and benefits.

Supportive Services costs related to the above cost categories are not included in the State ITA definition and are not to be included in the expenditures reported under State ITA cost categories.

SFWIB allocates (budgets) a minimum of 50% of the Adult and Dislocated Worker formula funds that it expects to expend each state fiscal year (July-June). This allocation must equal the carry-forward (estimated or actual when available) as well as that portion of any new allocation budgeted for the current year. The required minimum allocation of 50% of funds to be expended in the fiscal year is reflected in the budget that is submitted to CareerSource Florida for review no later than two weeks after the chair approves the budget.

SFWIB reports expenditures in each of the five specified sub-cost categories that will then add up to the State ITA cost category. Expenditures are reported monthly in the Subrecipient Enterprise Resource Application System (SERA). SFWIB maintains appropriate records to support their SERA expenditures reported along with documentation of the methodology utilized to cost allocate any salary and fringe expenditures.

Ch. 2012-29, L.O.F., preserved the option for the state board to grant a waiver from the ITA reserve requirement. The DEO guidance paper on ITA provides specific information of the process that must be followed to request such waivers.

## **PROCEDURES**

Effective with FY 2012/13, Service Providers are required to maintain appropriate records to support the expenditures reported under the ITA cost categories, along with documentation of the methodology utilized to cost allocate any salary and fringe expenditures not supported directly by

personnel activity reports. The invoice form that providers use to request reimbursements from SFWIB is designed to capture this information.

SFWIB staff report monthly their work time allocation monthly on the Personnel Activity Report (PAR). The PAR includes ITA cost categories for Training Program Management & Training Case Management. Information reported on the PARs is then summarized and used to allocate SFWIB staff payroll, as described in more detail in Section VIII, B of this manual

The Workforce Management System(WFMS) is also designed to separately capture the ITAs Cost Categories: Occupational Skills Training, OJT, EWT, and Paid Work Experience. ITA expenditure information in WFMS is electronically uploaded into MIP. The Assistant Controller periodically reviews the mapping of WFMS service codes to the MIP GL account number in order to ensure appropriate coding and reporting.

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## **VIII.A. NEW EMPLOYEE AND CHANGE IN EMPLOYEE STATUS PROCEDURES**

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***Purpose:*** *To establish policies and procedures related to new employees as well as a change in status of current employees.*

SFWIB's human resource functions are performed by its Human Resource Department. Under the Inter-local agreement with the Miami-Dade County (The County) SFWIB uses the County's Human Resource policies. New

employees of SFWIB are hired by the County's Human Resource Department. All SFWIB staff are County employees and receive the same benefits as other County employees. As a result SFWIB payroll is processed by the County. SFWIB reimburses the County for its payroll expenditures. See the Human Resource Department Policies and Procedures for additional detail on the process.

Upon the hiring of a new employee, the Human Resource Department notifies the Assistant Director, SFWIB Finance and the Assistant Controller of the employment. Human Resources also notify the Assistant Director, Finance and the Assistant Controller in writing of terminations, department and salary changes. The Assistant Director, SFWIB Finance forwards the notification to the accounting staff responsible for processing of the payroll reimbursement to the County.

There are cases in which SFWIB uses a temporary employment agency to hire certain positions. These employees do not receive benefits.

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## **VIII.B. PAYROLL PROCESSING PROCEDURES**

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*Purpose: To establish the procedures for processing and recording the biweekly payroll.*

Through the Inter-local agreement, SFWIB adheres to the County personnel policies and procedures. As a result all SFWIB staff are County employees. Payroll is processed biweekly by the County. The payroll is processed on a two week lag. Each employee completes the Electronic Payroll Attendance



Record (ePAR) and the department supervisor for their division approves it electronically. Final approval for the agency is made by the Executive Director electronically.

Leave and/or overtime must be supported by application for leave or overtime requests that have been approved by the Department Head and/or the Executive Director. Approved leave and overtime earned are indicated on the ePAR.

On Wednesday or Thursday before payday the accounting staff responsible for processing the payroll entry receives an e-mail of the Payroll Interface from the County. On Friday (Payday) the accounting staff collects the hardcopy payroll register from the Human Resource Department. The interface, the payroll register and the invoice from the County are reconciled to verify the amount billed by the County. Disallowed charges are deducted on the reconciliation. Disallowed charges could result from an employee that has changed departments where the County records have not been properly updated. The payroll register lists the gross pay, all deductions and withholding items, and the net amount paid for each employee. The reconciliation is forwarded to the Assistant Controller for review and approval.

Direct deposits are made into each employee's account on Thursday evening prior to the Friday payday.

The accounting staff responsible for processing payroll enters payroll data from the interface-FAMIS report into an excel spreadsheet that distributes the expenditure into the proper coding to be entered into the general ledger and verifies and confirms any changes from Payroll Register. Each employee's payroll costs are recorded in the programs in which their work is attributable as indicated in their monthly timesheet. The payroll costs of those whose total time is not directly attributable to a specific grant program are charged 100% to indirect, training program management, training case management, or program cost pools or a combination of these. The cost pools are allocated monthly by the Finance Administrator or the Assistant Controller using the percentages derived from the cost allocation plan (*See section XI.B. –Cost Allocation Plan*) and the Indirect Cost Proposal.

An Accounts Payable transaction is prepared from the excel spreadsheet and entered in the MIP accounting system to record the expenditures and process reimbursement to the County. This entry is made by the Account Clerk on a monthly basis after the payroll register reconciliation has been reviewed and approved by the Assistant Controller. Upon completion of the entry, an Unposted Transaction Report is printed, reviewed, initialed, and given to the Assistant Controller, who reviews the report for accuracy of coding and posts

the transaction in MIP. The Assistant Controller signs the report to indicate his/her approval and posting of the transaction. The supporting documentation is then returned to the Clerk for processing of the payment to the County. Reimbursement to the County is made on a monthly basis.

All W-2 forms and quarterly 941 forms are processed and filed by the County.

The leave balances for each employee are maintained by the County. Employees accrue personal leave time based on the number of years they have worked for the County, as documented in the County's personnel policy manual.

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### VIII.C. PAYROLL LIABILITIES

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***Purpose: To establish the procedures for recording all liabilities associated with payroll.***

The payroll entry processed by the Account Clerk (*See Section VIII.D. Payroll Processing Procedures*) records the payroll entry as an accounts payable transaction in the MIP accounting system. A liability is recorded for the reimbursement to the County.

The Account Clerk is then responsible for processing payment to the County, using the procedures in *Section VII.C. Cash disbursements*.

Employees accrue personal leave time at varying rates based upon their length of employment with the County. If an employee transfers from SFWIB to another County department, their leave balance is transferred with them to the other department. However if an employee leaves (terminates employment) SFWIB, their remaining leave balance is paid to them in accordance with the County's policies. At end of each fiscal year, the Assistant Controller, obtains a report-Payroll and Attendance record & Accrued Leave Liability Report from the County, which helps calculate the liability for compensated absences and records the expense and liability as needed.

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#### **VIII.D. EMPLOYEE ADVANCES**

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*Purpose: To establish policy regarding employee payroll advances*

Employee advances are not considered an ordinary, necessary, or reasonable cost for the administration of a federal grant. Thus, it is determined to be an unallowable cost. Therefore employee advances are strictly prohibited.

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## IX.A. DEBT & OTHER LIABILITIES

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*Purpose: To establish policies and procedures for the accounting of debt and other liabilities.*

Due to the nature of the funding sources SFWIB receives from the State of Florida (primarily cost reimbursement grants); it is highly unlikely that the agency will incur debt or other long-term liabilities.

The Board of Directors must authorize all borrowings. Borrowing funds from one program or funding source is strictly prohibited. If any debt agreements are entered into, they are kept on file in the accounting department and updated for any changes. The following information is noted in the file:

- Description of the debt
- Source of the debt
- Maturity date

- ❑ Interest rates
- ❑ Debt-service dates
- ❑ Collateral
- ❑ Any other information needed to adequately monitor the debt

This information is reviewed on an annual basis to ensure compliance with debt agreement restrictions and procedures.

The Assistant Director, SFWIB Finance records the debt transaction in the MIP accounting system as a long-term liability. Interest and principal payments are made and recorded in agreement with the terms of the debt covenant using the Accounts Payable Module.

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## **IX.B. FUND BALANCE / NET ASSETS**

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***Purpose:*** *To establish policies and procedures for the accounting of fund balance/net assets.*

Net assets and fund balances are recorded and reported in accordance with governmental accounting standards. Net asset and fund balance classifications are reviewed by SFWIB auditors during the annual audit process.

The MIP accounting system automatically closes all revenues and expenses to the fund balance and net assets account during the year-end closing process.

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## **X.A. ACQUISITION, CONTROL AND DISPOSITION OF FIXED ASSETS**

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*Purpose: To establish policy and procedure for the acquisition, control and disposition of fixed assets.*

Acquisition, control, and disposition of SFWIB's fixed assets are managed by the SFWIB's Administration Division. See the Administration Division purchasing and capital inventory management policies and procedures for the detail policies and procedures regarding fixed assets. SFWIB uses Quetel software to control and perform annual depreciation of fixed assets.

### **ACQUISITION**

Prior to the acquisition of any fixed asset, the requisition is submitted to the requesting Finance Administrator for budget availability verification. The Finance Administrator signs and dates the requisition indicating his verification of budget availability and approval of the general ledger coding. If the requisition is not coded with the appropriate general ledger code, the code is entered during the budget verification process. Final approval is sought from Assistant Director, SFWIB Finance and the Executive Director. Upon approval, the requisition is returned to the requesting division Director for completion of the acquisition process.

Tangible individual items purchased in the amount of \$5,000 or more (starting 7/1/15, \$1,000 prior to) are recorded in the Fixed Asset Acquisitions expense account in MIP. This allows SFWIB to report items as expenditures in order to be reimbursed by the funding source for the cost incurred to purchase the item(s). Maintenance and repairs made to equipment and property are charged to expense as incurred. The Inventory Specialist signs and dates a copy of the invoice to indicate receipt of the copies. The copy received by the Inventory Specialist is then used to update the fixed asset system.

All assets are recorded in the general ledger at cost. Any donated property or equipment is recorded at its fair market value on the date it is received.

### DISPOSITION

The Finance Department is responsible for removing the cost and related accumulated depreciation from the general ledger when the fixed asset is sold or otherwise retired. The resulting gain or loss, if any, is recorded as a revenue or expense, respectively. The detail information regarding the disposal is received from the Administration Division annually (year-end). This information is reviewed by the Assistant Controller for reasonableness and accuracy of calculation. The disposal entry is recorded as a net entry in MIP. The entry nets disposal, addition and depreciation against the balance sheet accounts. Supporting documentation for the entry is given to the external auditors for review on an annual basis.

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## **X.B. DEPRECIATION**

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***Purpose:*** *To establish the procedures for recording depreciation of the agency's fixed assets.*

SFWIB uses the County's fixed assets' useful lives policy for calculating depreciation. See the Administration Division Capital Inventory Management Policies and Procedures for the policy. Depreciation is calculated using the straight-line method over the estimated useful lives. Depreciation calculations are performed by the Assistant Controller, using the fixed asset system. Depreciation expense is entered in the accounting system as a net entry with additions and disposals to capital assets and investment in fixed assets. Both accounts are balance sheet accounts. Fixed assets are recorded in accordance with Governmental Accounting Standards Board standard # 34 (GASB 34). The Assistant Controller enters the transaction through a Journal Voucher Session, prints out an Unposted Transaction Report and forwards the package to the Assistant Director, SFWIB Finance for review and posting. The Assistant Director, SFWIB Finance reviews and posts the transaction. The package is signed by the Assistant Director, SFWIB Finance indicating his or her review of the transaction. The calculations are reviewed by the external auditors annually.



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## XI.A. DETERMINING BASIC COST CATEGORIES

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*Purpose: To establish the procedures for determining whether costs are classified as Direct or Indirect and Programmatic or Administrative.*

Costs can be grouped into categories for the purpose of discussing cost allocation. The following is a brief description of each of these categories:

### **Direct Costs**

Direct Costs are costs that benefit a single funding source. Examples of assignable direct costs that are charged to the program include:

- Compensation paid to employees whose time is devoted specifically to the fulfillment of a particular program objective (for example, the adult education program staff providing basic skill instruction at the One-Stop)
- Costs of pre-approved items such as equipment, consultants, and subcontractors for performance of services specifically for the program
- Costs of any materials purchased specifically for a particular program

### **Shared Costs**

These costs cannot be readily assigned to a final cost objective; therefore, they are initially charged to an interim cost pool and subsequently allocated to final cost objectives. Examples of cost pools include:

- One-Stop Management Cost Pool (salaries, supplies, and travel related to the oversight of direct services to clients)
- Facilities Cost Pool (rent, utilities, telephone, security, and janitorial services)

### **Administrative Costs**

Administrative costs are direct or shared management expenses of an entity for staff, space, and other costs that benefit more than one cost objective and are not readily assignable to the cost objectives specifically benefited, without

effort disproportionate to the results achieved. These costs include RWB oversight expenses.

For additional guidance, please refer to Appendix G: Final Guidance on Cost Allocation Plans for Regional Workforce Boards dated July 27, 2005

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## **XI.B. COST ALLOCATION PLAN**

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*Purpose: To establish the method in which the agency allocates costs.*

See the most recent approved plan.

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## XII.A. MONTH-END CLOSING PROCEDURES

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***Purpose:*** *To establish the procedures for performing month-end closings of the accounting records.*

The following steps are completed each month to close the accounting records and generate monthly reports:

- ❑ The accounting staff ensures that all expenditures have been entered in the accounting system for the month.
- ❑ The Accountant II verifies that all expenditures have been entered into the accounting system, reviews and post all unposted transactions.
- ❑ Each staff reviews the statement of revenue and expenditures of programs administered by them for large variances, unusual items, errors, and records any adjusting or correcting journal vouchers, if needed.
- ❑ The Finance Administrator & Assistant Controller ensure that all revenue has been recorded in the accounting system for the month.
- ❑ The Accountant II & Assistant Controller ensures that all journal vouchers have been entered in the accounting system for the month.
- ❑ The Assistant Controller ensures that the accounts payable sub-ledger agrees to the accounts payable control account.
- ❑ The Finance Administrator completes the bank reconciliation for all cash accounts utilizing the Bank Reconciliation Module in MIP.
- ❑ Designated staff, mainly the Accountant I, reconciles the balance sheet accounts.
- ❑ The Assistant Director, SFWIB Finance and Assistant Controller review and analyze the general ledger and trial balance for any unusual items, and records any adjusting or correcting journal vouchers, if needed. They also review and reconcile balance sheet accounts if needed.
- ❑ The Assistant Director, SFWIB Finance, Assistant Controller, and Finance Administrator perform and/or monitor the indirect cost calculation and cost allocation utilizing the Cost Allocation Module in MIP.
- ❑ The Finance Administrator performs the monthly expenditure reporting to the State through SERA (see reporting procedures at the end of this

section) which is reviewed and approved by the Assistant Director, Finance or the Assistant Controller.

- ❑ The Assistant Director, SFWIB Finance and Assistant Controller generate the monthly management reports (year-to-date statement of budget versus actual expenditure, statement of revenue versus actual expenditures) for each funding source and for the agency. They are put together by assigned staff. The reports are reviewed and analyzed by the Assistant Controller, Finance Administrator, and Assistant Director, Finance and submitted to the Executive Director for final review and discussion. These reports are presented at the committee meeting and the Board Meeting.
- ❑ The Assistant Director, SFWIB Finance or Assistant Controller updates the date restrictions in the MIP Administration module to prohibit users from making entries into a prior closed period and prohibit entry into any future fiscal periods.

#### MONTHLY REPORTING REQUIREMENTS

- ❑ SFWIB Monthly Management Reports – Due on or before the 25<sup>th</sup> of each month.
- ❑ State Monthly Expenditure (via SERA) Reporting – Due on or before the 20<sup>th</sup> of each month or when indicated by DEO.
- ❑ SFWIB Monthly Financial Report to Board (Budget vs. Actual) (Bi-Monthly)

#### QUARTERLY REPORTING REQUIREMENTS

- ❑ DCF-Quarterly Program Report (Budget vs. Actual)

#### PROCEDURES FOR PREPARING STATE MONTHLY REPORTING

- ❑ Verify that all month end closing procedures (cost allocation, reconciliations etc.) have been completed.
- ❑ Print year to date Statement of Revenues and Expenditures by Funding Source reports from MIP accounting system.
- ❑ Review MIP statement of revenue and expenditure report for reasonableness.

- ❑ Print year-to-date Financial Report Summary by program and year from SERA to determine amounts previously reported.
- ❑ Calculate the difference between current period actual expenditures on MIP report and accrued expenses recorded in SERA (Financial Report Summary). The difference represents current month's expenditure to be recorded in SERA.
- ❑ All adjustments and reclassifications to the MIP reports to obtain the current month's expenditures to be reported in SERA must be documented. Supporting documentation or explanation for the adjustment or reclassification must be attached to the MIP report.
- ❑ Using the SERA cost categories, input current month expenditures into the system by program. For details of the SERA cost categories and data entry instructions see *the Department of Economic Opportunity SERA Cost Category Guide*.
- ❑ Save the transaction and print a copy for the files. Print an updated copy of the Financial Report Summary.
- ❑
- ❑ File all documents in the OSMIS Reporting Folder for the month. The above procedures are conducted by the Finance Administrator and reviewed by the Assistant Controller or the Assistant Director, Finance, and entered into SERA by the Accountant II.

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## **XII.B. YEAR-END CLOSING PROCEDURES**

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***Purpose:*** *To establish the procedures for closing the accounting books at the end of the fiscal year.*

The following steps are completed at the end of the fiscal year in order to close the accounting books and prepare for the annual financial audit:

- ❑ The Assistant Director, SFWIB Finance notifies all internal departments of the last date to receive supporting documentation for expenditures incurred during the fiscal year.
- ❑ The Assistant Director, SFWIB Finance notifies all service providers and training agents of the last date to receive invoice and supporting documentation for expenditures incurred during the fiscal. A report is received from WFMS's of all outstanding obligations (vouchers issued etc) in the system. The service provider/ training agent is sent the Outstanding Obligation Report from the WFMS and requested to review, and close any obligations that will not materialize. Obligations that will be invoiced will be accrued in the budgeting process by the finance department. The Finance Department will liquidate all encumbrances that will not be invoiced at a later date after the closing.
- ❑ The Assistant Director, SFWIB Finance or the Assistant Controller updates the date restrictions in the MIP Administration module to warn user of entries made into the prior fiscal year and prohibit entry into any future fiscal years.
- ❑ The accounting staff reviews the encumbrance report to determine outstanding purchase orders that should be recorded as liabilities and removes those that will not materialize.
- ❑ The Assistant Director, SFWIB Finance and the Assistant Controller is responsible for ensuring that the accounting staff records all transactions on the accrual basis of accounting at year end. Transactions paid after June 30 are identified and properly recorded in the period they are incurred, not paid.
- ❑ The Accountant reviews the dates of the payroll to determine whether a material amount of the pay period should be accrued into the correct fiscal year.
- ❑ The Assistant Director, SFWIB Finance and the Assistant Controller perform audits of each balance sheet account, performing any needed

reconciliations to ensure the year-end balance is correctly stated. The actual reconciliation is done by the Accountant I.

- ❑ The Account Clerks complete Grant Close-Out procedures for the agency's sub-recipients and funding sources. This includes sending contract expiration and grant close-out reminder notices to the sub-recipient.
- ❑ The Assistant Director, SFWIB Finance, Assistant Controller, Finance Administrator, and the Accountant I and II prepare schedules requested by the auditor.
- ❑ Upon completion of the annual financial audit, the Assistant Director, SFWIB Finance or the Assistant Controller enters all audit adjustments into the MIP accounting system upon receipt of the entries from the auditor. These entries are marked in the system as an "A" type to indicate that they are audit entries. Thus, reports can easily be run in MIP to indicate audit adjusting entries.
- ❑ Once all of the audit entries have been entered into the accounting system, the Assistant Director, SFWIB Finance or the Assistant Controller performs the year-end closing in MIP. This automatic function closes all of the revenue and expense accounts to fund balance and net assets. Once this step is completed the Assistant Director, SFWIB Finance will update the date restrictions in the MIP Administration module to prohibit users from making entries into the closed fiscal year.
- ❑ Once the system is closed, the Assistant Controller will prepare the audited financial statement, notes to the financial statements, and required supplementary information. This will be reviewed and approved by the Assistant Director, SFWIB Finance.

#### ANNUAL REPORTING REQUIREMENTS

- ❑ Financial Section of Administrative Plan – Due to Department of Economic Opportunity
- ❑ Annual Audit Plan - Due to Department of Economic Opportunity by July 30<sup>th</sup> of each year.
- ❑ Annual Audited Financial Statements – Due by no later than March 31 to all funding sources and the Federal Audit Clearing House.
- ❑ Single Audit Reports in Accordance with the Uniform Guidance- Due nine months after the end of the audit period (March 31) or within 30 days of receipt of the audit report, whichever occurs first. The data collection

form and a copy of the report must be submitted to the Federal Audit Clearing House.

- ❑ Distribution of 1099's by January 31<sup>st</sup> of each year.
- ❑ Cost Allocation Plan- Due to Department of Economic Opportunity
- ❑ Indirect Cost Rate- Due to the Cognizant Agency, ie Department of Economic Opportunity
- ❑ ETA Salary Cap Certification due the 15<sup>th</sup> of April of each year.

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## **XII.C. ANNUAL FINANCIAL AUDIT**

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*Purpose: To establish the policies related to obtaining and completing an annual financial audit.*



An independent financial and compliance audit is conducted annually by a certified public accountant. SFWIB prepares and submits an audit plan to its grantor agency for approval on or before July 30<sup>th</sup> of each year. The plan is prepared by the Assistant Director, SFWIB Finance. The plan ensures that Workforce Development funds are audited in accordance with the following:

- ❑ Generally accepted auditing standards
- ❑ Standards promulgated by *Government Auditing Standards*
- ❑ Provisions of the *OMB Uniform Guidance*
- ❑ *Chapter 10.600 Rules* of the Auditor General of the State of Florida
- ❑ All other Federal and State regulations

The audit plan details the procurement of those audits and the resolution of audit findings. It also includes target dates for submission of an audit report.

The audit is procured competitively in accordance with Federal and Florida Statutes. Proposals for audit services are received based upon predetermined specifications. SFWIB staff negotiates the cost of the audit with the highest ranked firm.

The Assistant Director, SFWIB Finance, who is responsible for coordinating all work with the auditors, schedules interim audit work prior to year end. Internal control testing and preliminary audit work is conducted at this time. The auditors are then scheduled for year end fieldwork 2-3 months after year end, in order for the accounting staff to have adequate time to complete all year end closing procedures and the auditor's requested schedules. The Assistant Director, SFWIB Finance is responsible for providing the auditors with a year end trial balance upon their arrival for year end fieldwork.

Upon completion of the audit, the Assistant Director, SFWIB Finance is responsible for responding to any Reportable Conditions and Management Letter Recommendations found during the financial and compliance audits. The financial statements and audit reports are then presented to the Executive Director for review. The reports are then presented to the Finance Committee, Executive Committee and the full Board by the Assistant Director, SFWIB Finance.

Within 30 days after completion of the audit, SFWIB transmits copies of the audit report to the State and all funding entities. If the report contains any findings related to the programs, a corrective action plan is also submitted. This is followed by an audit resolution report detailing all corrective actions taken.



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### **XIII.A. DISASTER RECOVERY**

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***Purpose:*** *To establish policies and procedures to ensure that accounting records can be recovered in the event of a disaster.*

The Information Technology Department (IT) is responsible for backing up the MIP accounting system at the end of every workday. In the event that the accounting records were lost, destroyed, or corrupted, the MIP software would be reinstalled. The database could then be recovered by performing the restore function within MIP's Administration Module, using the agency's most recent backup file. See the Administrative Division – Information Technology Department policies and procedures for further detail on the organizations Disaster Recovery policies.

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### **XIII.B. RECORDS RETENTION**

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***Purpose: To establish the policy and procedures for retaining accounting records.***

Records are maintained in sufficient detail to permit the preparation of all required reports and provide for the tracing of funds to a level of expenditure adequate to ensure that the funds have not been spent unlawfully.

All financial records, reports, source documents and work papers are retained by the Accounting Department on site for a period of one year. The documents are maintained on site until the annual expenditure report containing the final expenditures charged to a given program year's allotment is submitted to the Department of Labor and Employment Security, or until all audits have been completed and findings on all claims have been fully resolved, whichever is later. Records older than 1 year are moved to off-site storage.

Service Providers/Contractors are required to maintain their records for a period of five (5) years or six (6) years for DCF funding following termination of contract or final payment whichever is later. Confidentiality of participant information shall be maintained in accordance with the Program Management Manual, a document prepared and distributed by the Division of Jobs & Benefits, and/or State Policy.

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### **XIII.C. COMPUTER & SOFTWARE MAINTENANCE**

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*Purpose: To establish policies & procedures related to the maintenance of the computers and software utilized by the accounting department.*

- ❑ The Information Technology (IT) department is responsible for the maintenance of all the agency's computers. IT ensures that each computer in the accounting department has adequate memory installed for optimum performance
- ❑ IT Installs all updates received from MIP in a timely manner

The Assistant Director, SFWIB Finance performs the following procedures to maintain the MIP accounting system:

- ❑ Periodically performs data integrity checks in the Administration module. The main MIP administrator is IT. The only administrative rights the Assistant Director, Finance and Assistant Controller have are the ability to change dates and remove someone from the system.
- ❑ Renews the annual support and maintenance agreement with MIP to ensure that the agency will receive any updates to the system, and have reliable support available

The Assistant Director, SFWIB Finance is also responsible for ensuring that the IT department performs all necessary updates to any other software utilized by the accounting department.

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**XIV APPENDIX A-COPY OF ARTICLES OF  
INCORPORATION & BY-LAWS**

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**PENDING**

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**XIV. APPENDIX B-IRS FINAL RULING LETTER ON TAX-  
EXEMPT STATUS**

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**XIV. APPENDIX C – ORGANIZATION CHART**

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## **XIV. APPENDIX D – STAFF RESPONSIBILITIES**

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### **OBLIGATIONS AND FISCAL RESPONSIBILITIES OF ASSISTANT DIRECTOR, SFWIB FINANCE POSITION**

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- Ensure that South Florida Workforce Investment Board (SFWIB) Finance Department operates efficiently and effectively.
- Timely operating budget preparation and monitoring. Budgets must be approved, entered into the Accounting System (MIP) by staff.
- Review of contract budgets e.g. Service Providers.
- Responsible for ensuring that all SFWIB financial reporting requirements are met in a timely manner (see the Finance Department Policies and Procedures Manual for reporting requirement).
- Timely preparation and submission of annual audit plan to Department of Economic Opportunity and other awarding agencies
- Supervision of the audit processes (annual and single) ensuring adherence to the audit schedule.
- Monthly review of reimbursement request to Department of Children and Families (DCF).
- Month end review of financial reports.
- Final review of bank reconciliations.
- Establish and maintain ongoing Finance Department staff development training – in house or external staff training.
- Liaison with external agencies and institutions e.g. State, County, Banks and Auditors.
- On going review and update of internal control policies and procedures.
- Update of policies and procedures manual.
- Preparation of weekly division status report for Executive Director (Finance department activities during the month).
- Review and approve all procurement memos..
- Supervision and review of bank reconciliation process ensuring that reconciliations prepared timely and accurately. Bank reconciliations must be completed and adjusting entries made on or before the seventh (7) business day of the month close.
- Accurately and timely perform other duties as assigned.

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**OBLIGATIONS AND FISCAL RESPONSIBILITIES OF ASSISTANT  
CONTROLLER POSITION**

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- Ensure that South Florida Workforce Investment Board (SFWIB) Finance Department operates efficiently and effectively.
- Supervision of all accounting staff functions ensuring that the department's goals and objectives are met.
- Weekly review and approval of reimbursement request (SERA).
- Insure timely preparation and approval of employee evaluations.
- Assist with timely and accurate preparation of audit schedules. Documents must be available on or before the date requested by auditors.
- Assist with preparation and analysis of timely and accurate monthly financial reports and notes. Monthly reports must be reviewed and analyzed before the scheduled due date. See monthly closing schedule for management report due dates.
- Review and initial checks before they are mailed.
- Ensure that DEO/DCF funds are closed out timely
- Make funding decisions to close-out funds
- Review and approval of calculations for cost allocation/indirect cost rates.
- Monthly review of State reporting of expenditures (SERA).
- Review Cash by fund
- Perform monthly review and analysis of general ledger accounts after the close of each month, and before distribution of management reports.
- Perform quarterly interest calculations.
- Update MIP with W-9 information for new vendors, chart of accounts additions, MIP segment updates or discontinuations, date parameters.
- Review and approve payroll.
- Accurately and timely perform other duties as assigned.

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**OBLIGATIONS AND FISCAL RESPONSIBILITIES OF FINANCE  
ADMINISTRATOR POSITION**

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- Assist with preparation of annual agency budget

- Assist with preparation of annual refugee budget
- Prepare quarterly new vendors report
- Maintain NFA binder/electronic file
- Prepare monthly budget variance explanation/analysis
- Prepare/update provider allocation breakdown (administrative, programmatic and holdback) following Boards awards.
- Prepare/update pay-point attachments following Board awards
- Prepare Bank Reconciliations
- Verify endorsements of checks
- Approval and review of WFMS transaction (daily)
- Process and complete monthly cost allocations
- Prepare OSMIS Reporting schedules (monthly)
- Process purchase requests for sufficiency of budget funds, coding, approvals
- Complete State Prior Approvals
- Prepare SFWIB Cost Allocation and Indirect Cost Proposals
- Review and approve Service Provider Cost Allocation Plans and Indirect Cost Proposals
- Other duties as assigned

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**OBLIGATIONS AND FISCAL RESPONSIBILITIES OF THE LEVEL  
II ACCOUNTANT POSITION**

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- Daily review and approval and posting of all Accounts Payables, Encumbrances, Journal Vouchers, Cash Receipts, and Accruals to be inputted into MIP.
- Manage performance and work habits of Account Clerks.
- Cash Management – Prepare Weekly Cash Draw Down to request from SERA.
- Respond to external auditors i.e. service provider confirmations.
- Provide technical assistance regarding financial policies and procedures to Service Providers, staff, and auditors.
- Monitor Year end Financial Close Out.
- Complete accounting staff employee performance evaluations.
- Input monthly SERA expenditures.
- Prepare and reconcile monthly Payroll Report.
- Prepare DCF Quarterly Expenditure and Quarterly Payroll Reports.
- Maintain Service Providers' Performance Log.
- Reconcile Cash by Fund

- Responding to external auditors e.g. service provider confirmations.
- Provide technical assistance regarding financial policies and procedures to Staff and Service Providers.
- Accurately and timely perform other duties as assigned.
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**OBLIGATIONS AND FISCAL RESPONSIBILITIES OF  
ACCOUNTANT I POSITION**

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- Assist with monthly Balance Sheet reconciliation and Revenue reconciliations
- Petty Cash Custodian
- Processing of Void Checks and Reversal in MIP.
- Assist with monthly Blue Report.
- Processing of A/P for One Stop vendor invoices assigned monthly.
- Monthly review and analysis of Budget to Actual Expenditures for programs administered. The review and analysis must be completed and submitted to the Assistant Controller for review and approval by 20<sup>th</sup> of the following month.
- Timely and accurate processing of reimbursements/payments to service providers assigned. Reimbursements/payments must be processed (coded, reviewed, and entered in MIP) within 15 business days of receipt as long as the required invoice package and reports are complete and satisfactory.
- Recording of monthly accruals on or before the MIP closing date for the month.
- Maintaining contract files for contracts administered.
- Monitoring of contract budgets for contracts administered. Payments must not be processed if budgeted funds are not available.
- Monitoring and ensuring that all monthly reimbursements request and invoices are received e.g. contacting service provider or vendor if bills not received
- Provide technical assistance regarding financial policies and procedures to Service Providers.
- Check cutting and distribution back –up for the Account Clerk.
- Assist with monthly financial reports.
- Assist with the monthly Cost Sharing.
- Assist with the performance log (Assigned to the Accountant 2)
- Provides training to the Account Clerks.
- Assist with preparation of audit schedules.
- Back-up duties assigned to Account Clerks
- Perform other duties as assigned in an accurately and timely fashion.

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**OBLIGATIONS AND FISCAL RESPONSIBILITIES OF ACCOUNT  
CLERK POSITION**

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- Timely and accurate processing of reimbursements/payments to service providers and vendors. Reimbursements/payments must be processed (coded, reviewed, and entered in MIP) within 15 business days of receipt as long as the required invoice package and reports are complete and satisfactory.
- Monitoring and ensuring that all monthly reimbursements request and invoices are received e.g. contacting service provider or vendor if bills not received.
- Timely and accurate entry of encumbrances, journal vouchers, and payment request into MIP. Entries must be made within 5 business days of receipt of supporting document.
- Periodical review of encumbrance reports for programs/departments administered.
- Recording of monthly accruals on or before the MIP closing date for the month.
- Maintaining contract files for contracts administered.
- Monitoring of contract budgets for contracts administered. Payments must not be processed if budgeted funds are not available.
- Monthly review and analysis of Budget to Actual Expenditures for programs administered. The review and analysis must be completed and submitted to the Assistant Controller for review and approval by 20<sup>th</sup> of the following month. Problems must be brought to the Assistant Controllers attention.
- Daily deposit preparation and making deposits at the bank.
- Take checks to be endorsed/stamped.

SOUTH FLORIDA WORKFORCE INVESTMENT BOARD

- Timely processing (cutting, sorting, endorsing, mailing etc.) of all Accounts Payable checks for the organization. Service providers and training agent checks are to be issued on the assigned check processing days (Monday, and Thursday). Per Service Provider contracts, payments are to be issued within 15 business days of receipt. Vendor payments must be processed before the due date.
- Timely and accurate recording of cash receipts and revenue (DCF and other non DEO funding sources) into MIP. Receipts and revenue must be recorded in accordance with SFWIB policy (within 3 business days of receipt by department).
- Open, date stamp, log in (checks only), and distribute department mail.
- Order and maintain supplies stock for the department.
- Maintain alphabetical filing system for Accounts Payable Invoices processed.
- Processing of A/P for One Stop vendor invoices.
- Maintain Check Log for checks signed out by staff.
- Maintain Log for the distribution of checks.
- Perform other duties as assigned in an accurately and timely fashion.

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**XIV. APPENDIX E – CHART OF ACCOUNTS FROM  
MIP**

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**XIV. APPENDIX F – DEO FINAL GUIDANCE ON COST  
ALLOCATION PLANS FOR REGIONAL WORKFORCE  
BOARD**

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**XIV. APPENDIX G – FINAL GUIDANCE ON PRIOR  
APPROVAL PROCEDURES FOR SELECTED COSTS AND  
ADMINISTRATIVE REQUIREMENTS**

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