



Crater Regional Workforce Development Board

Title: Internal Controls Policy	Policy #: 2022-007
Effective Date: April 11, 2022	Revision Date: Change 2, August 2025

Purpose

The Internal Controls Process provides a consistent and systematic format to ensure that individuals meet the required eligibility under the Title I Adult and Dislocated Worker Programs and related participation requirements, established under WIOA and by the various technical guidance documents provided by the VCCS to the Local Workforce Development Areas. Internal control framework also exists for fiscal/financial processes. Specific federal guidance can be referenced through 2 CFR 200.303 and 2 CFR 200.334.

Policy

I. Program Internal Controls

Title 1 Program Enrollment Review Process

Upon application completion & submission of required documents to enroll, the case manager or enrollment staff verifies/completes the enrollment process utilizing VWL 15-02 to ensure the eligibility determination for adult and dislocated worker participants is properly documented. The file is then virtually routed to the Programs Coordinator or Executive Director. Enrollment information and documentation is once again reviewed for compliance and to ensure that all required pieces are present to support WIOA participation. When approved, a casenote will be entered into the Virginia Workforce Connection verifying approval.

The Programs Coordinator or Executive Director also reviews submitted files for completeness and compliance and to determine Veteran's Priority of Service, Adult Priority of Service, and other Priority of Service Category participants, in accordance with VWL #18-04, as applicable. The Programs Coordinator is responsible for tracking and oversight of implementation of any/all Priority of Service requirements with the Executive Director as the backup when necessary.

Ongoing Case Management

The contents of the file, inclusive of activity codes and dates are entered and managed in the VaWC by the Case Manager unless an administrative change or items that require a higher level of access are needed.

The Case Manager provides ongoing case management, file maintenance and post-employment follow-up, as applicable.

Ongoing Case File Monitoring

Desk Review

The Programs Coordinator will pull caseload reports every month through the VaWC. The Programs Coordinator will also perform a random review of the electronic files to review the following:

- Regular Customer Contact/Engagement

- Updated Case Notes
- Allowable Activity Extensions
- Training Progress
- VaWC Activity Entry

If the Programs Coordinator requires clarity or additional assistance with any concerns, findings, questions, etc. those will be brought to the Executive Director upon completion of Desk Reviews.

The Programs Coordinator and Executive Director will together conduct an annual file monitoring once per program year for active and exited participants. This will include a review of eligibility, performance, file documentation, data validation, and service delivery. Through the use of a shared spreadsheet, maintained on OneDrive, the PG and ED will use the “WIOA Participant File Review Tool” to review each file, note issues on the tool and then provide that tool to the associated case manager for corrections. If it is determined that staff require additional training or technical assistance for areas of concern, trainings shall be scheduled and conducted at the PG’s discretion.

Ad-Hoc Monitoring

In addition to the items listed under the aforementioned monitoring activities, the Executive Director will review to ensure completion of the following, on an as-needed basis:

- Employment Verifications in accordance with established guidelines
- Follow-up services noted in VaWC and Case Note
- Any possible outstanding invoices, voucher to be issued, de-obligations
- Credentials & Measurable Skills Gains in file and VaWC
- Any active employment that may have been missed at exit

II. Fiscal Internal Controls

Invoice Review

The WIOA Title I invoice/requisition process serves as the official system of record for accounts payable related to all allowable expenditures in accordance with 2 CFR §§ 200.328 and 200.329. Allowable expenditures include, but are not limited to, Individual Training Account (ITA) vouchers, supportive services, and non-ITA training activities such as Work Experience, On-the-Job Training (OJT), customized training, and incumbent worker training.

Requests for jobseeker-related expenditures are initiated by the assigned case manager through the Emburse/Certify requisition system. Each requisition must include the applicable funding stream, vendor, amount, item(s) or service to be purchased, invoice (if applicable), justification, and all required supporting documentation. Upon submission, the system automatically routes the request to the Programs Coordinator for initial review and approval, followed by final approval by the Executive Director.

Operational and other administrative costs are reviewed and approved at the discretion of the Executive Director. Once the validity, allowability, and necessity of an expenditure have been verified, purchases may be made via debit card (by the Executive Director or authorized finance staff) or by check (processed by finance staff and signed by the Executive Director). All debit card transactions are reconciled monthly and reviewed by the Executive Director. In

addition, the Executive Director and finance staff meet weekly to review all issued check payments to ensure expenditures are accurately allocated to the appropriate line item and funding stream. Approved costs are then entered into QuickBooks by finance staff for payment processing and recordkeeping.

The Executive Director serves as the primary authorized signatory, with the CRWDB Chair designated as an alternate signatory in accordance with the CRWDB Bylaws. Copies of all invoices and related financial documentation are retained within CRWDB financial records as part of the organization's internal controls framework. Records of invoices received and payments issued are maintained and made available upon request for monitoring, audit, or review purposes.

Note: Vendors and training providers are required to submit individualized invoices directly to the CRWDB to protect personally identifiable information (PII) and to ensure accurate tracking and reporting of expenditures by funding stream within QuickBooks.

Monthly Expenditure Detail Report & Cash Payment Requests

Finance staff are responsible for preparing, compiling, and maintaining all financial information required for Monthly Expenditure Detail Reports (MEDR) and Cash Payment Requests (CPS) related to cash drawdowns. MEDR documentation shall be compiled by the established monthly due date and submitted to the Executive Director for review and approval prior to submission. CPS documentation may be prepared no more than once per week and no less than once per month, based on the operational needs of the local area, and must also be submitted to the Executive Director for review and approval prior to submission.

All MEDR and CPS documentation and supporting materials must be retained as discrete, date-specific submissions and saved in accordance with the applicable submission period. For example, the monthly MEDR and all supporting documentation used in its preparation (e.g., white papers, spreadsheets, receipts) shall be saved as "MEDR – May Submission." This documentation standard ensures timely access to records and facilitates efficient response to financial reviews, monitoring activities, and informational inquiries related to MEDR and CPS requests.