



Crater Regional Workforce Development Board

<u>Title:</u> Segregation of Duties Policy	<u>Policy #:</u> 2022-006
<u>Effective Date:</u> April 11, 2022	<u>Revision Date:</u>

Policy

The Crater Regional Workforce Development Board (CRWDB) requires that WIOA Title I staff assigned in the provision and operation of the federal Workforce Innovation and Opportunity Act (WIOA) grant programs minimize organizational conflicts of interest through segregation of duties, disclosure, and recusal in order to foster public and partner confidence.

The County of Prince George serves as the grant recipient for WIOA Title I funds for the Region and the CRWDB is authorized to serve as the WIOA Title I fiscal agent, in accordance with an MOU executed by the CRWDB and the Chief Local Elected Officials (CLEO) Consortium and the fiscal agent agreement between the CRWDB and the County of Prince George. The CRWDB Executive Director has signature/approval authority for all WIOA Title I grants and contracts and is responsible for managing the relationship between the CLEO and the CRWDB, maintaining an adequate staff structure to carry out their initiatives and directives, applying for grants, developing WIOA Title I Policies, submitting financial and other required reports to the Virginia Community College System, and directing all required services. This position is ultimately responsible for performing all duties assigned by the CRWDB in coordination with the CLEO. In that regard, CRWDB staff will provide WIOA Title I Individualized Career and Follow-up Services as part of the One-Stop System under a waiver approved by the Governor of Virginia.

Within the CRWDB Organizational Structure (found as Attachment A to this policy), WIOA Title I Individualized Career and Follow-up Services are delivered daily by a Service Delivery Unit under the supervision of the Programs Coordinator. The following sections depict each governance group involved in the programmatic, fiscal, and administrative management of these activities.

Service Delivery Unit

The Programs Coordinator is the lead staff of the Service Delivery Unit and supervises the dedicated staff that provide WIOA Title I Individualized Career and Follow-up Services. The Programs Coordinator is responsible for the day-to-day management of the WIOA Title I Adult Dislocated Worker, and Youth programs, including the delivery of WIOA Title I Individualized Career and Follow-up Services. This includes daily management of financial expenditures, technical assistance for the operation of the WIOA Title I Adult, Dislocated Worker, and Youth programs, and the daily supervision of staff. The Programs Coordinator is also responsible for the approval of eligibility determinations, approval of financial expenditures related to the delivery of WIOA Title I Individualized Career and Follow-up Services, and day-to-day performance management.

The Programs Coordinator reports directly to the Executive Director of the CRWDB who is responsible for ensuring that the Service Delivery Unit has the operational and logistical support required for the ongoing delivery of the aforementioned WIOA Title I Services, in an effective and efficient manner.

CRWDB Administrative Staff

The Executive Director is responsible for the daily supervision of the Programs Coordinator and will provide oversight and monitoring of the programs on an ongoing basis. This oversight and monitoring will include the review of reports submitted to the CRWDB Administrative Staff by the Programs Coordinator, intermittent review of programmatic files for correctness and data validation, and review of financial expenditures for Individualized Career and Follow-up Services prior to approval.

CRWDB Finance Team

The CRWDB Finance Team has fiscal monitoring responsibility with duties that include accepting, disbursing and managing of WIOA Title I funds, monitoring fiscal accountability, and overseeing external independent audits. The dedicated CRWDB staff lead for the Finance Team is the Finance Director. The Finance Committee will review on at least a quarterly basis reports showing the budget vs. actual expenditures related to the delivery of Title I Individualized Career and Follow-up Services, as well as expenditures related to the administration of the CRWDB. The Finance Team will make recommendations to the CRWDB on budget modifications, if necessary, and/or performance improvement plans, if necessary. All recommendations, reports, and communications from the Finance Team related to the delivery of Individualized Career and Follow-up Services will be reviewed by the CRWDB Administrative Staff and then reported to the CLEO Consortium by the Executive Director.

CRWDB Responsibilities

As the CRWDB is the provider of WIOA Title I Adult, Dislocated Worker, and Youth Individualized Career and Follow-up Services, the responsibility of the CRWDB is to ensure that the performance of the delivery of these services is in line with the goals set by the CLEO Consortium, made up of a representative of all nine (9) localities in LWDA 5, including the region's Grant Recipient. The CRWDB will review and provide at least quarterly reports the CRWDB members and to the CLEO Consortium.

CLEO Consortium

The CLEO Consortium is the overlying governance body that reviews the performance of the CRWDB as the provider of WIOA Title I Adult, Dislocated Worker, and Youth Individualized Career and Follow-up Services under the Adult, Dislocated Worker, and Youth programs. The Program Operations Unit will report directly to the CLEO Consortium on at least a quarterly basis regarding fiscal expenditures, performance measures, enrollments, and WIOA Title I Adult, Dislocated Worker, and Youth Individualized Career and Follow-up services and activities. This will include formal reports on budget vs. actual expenditures, including detailed expenditure ledgers, enrollment and financial performance metrics, and real-time performance management reports as well as any other reports compiled. The CLEO Consortium will provide feedback to the CRWDB Executive Director on performance, and on at least an annual basis, will review the

performance of the CRWDB as the provider of WIOA Title I Adult, Dislocated Worker, and Youth Individualized Career and Follow-up services. This review will determine the possible continuation of the CRWDB's waiver request to provide WIOA Title I Adult, Dislocated Worker, and Youth Individualized Career and Follow-up Services. The CLEO Consortium Chair, as the spokesperson for the CLEO, will provide in writing to the CRWDB Executive Director any recommendations for improvement, or items considered under a performance improvement plan or corrective action plan. The Executive Director will inform the Programs Coordinator and Service Delivery Unit as to any of the above items.

Fiscal Responsibilities

Budget – The Executive Director and finance staff will work collaboratively to build an acceptable budget for each fiscal year. Budgets will be presented to both the CRWDB and CLEO's for adoption. Line items within the same category can be adjusted as needed and will be reported to the CRWDB & CLEOs but if funding is to be moved into a different category altogether, prior approval is required from the CRBWD and the CLEOs.

Accounts Payable – The accounts payable process is clearly delineated in the Internal Controls Policy 22-006. Invoices are processed first at the case manager or Programs Coordinator level to gather all relevant documentation and creation of a requisition form. Requisition packets are then submitted to the Executive Director for final review prior to submission to the finance staff for entry into Quickbooks & payment rendered.

Financial Reporting – As funding is spent, it is accurately logged into the budget categories within Quickbooks so that a budget to actual data is always available for reporting. The Executive Director is provided a weekly financial report by finance staff. Financial reports are also presented to the CRWDB and the CLEOs (bimonthly). Reports are taken directly out of the Quickbooks system to ensure the fidelity of financial information remains intact.

Travel – Travel documentation (to include proof of mileage, per diem travel costs/receipts) must accompany any reimbursement requests. Requests should first be submitted to Program Coordinator for review to ensure that costs are calculated accurately and that costs are allowable under Title 1 guidance. Once the Programs Coordinator reviews and signs off on the reimbursement request, paperwork will then be submitted directly to the finance staff for coding and processing.

Purchasing and Contracting – To ensure that no discrepancies or conflicts arise, the Board utilizes the WIOA uniform guidance 2 CFR 200.318-326 along with the procurement guidance issued by the County of Prince George (the grant recipient).

Inventory Management – The Board maintains an inventory of all property on file and available for review. That inventory listing includes an item description, identification number, approximate date of acquisition and cost (when available), location/use/condition at the time logged and date of disposal. Annual depreciation should be calculated and Office of Management and Budget (OMB) guidance utilized to determine disposal.

Personnel & Payroll – The Crater Planning District Commission serves as the payroll and benefits administrator for the Board. All full and part time employees receive an onboarding handbook from the Commission at the time of hire. Biweekly timesheets are submitted to the Executive Director, who reviews and approves time for submission to the Commission for

payroll processing. Written requests for paid or unpaid time off are submitted to Board staff's direct supervisor for approval and retained in staff personnel files. An internal audit is conducted by Board administrative staff twice per year to ensure that personnel/HR files are in compliance and all documentation is being retained in a way that complies with privacy standards.

Credit Card Purchases – Use of the credit card for purchases is outlined in Board Policy 2021-001. The policy outlines authorization of use, conditions of use, allowable transactions, disputed transactions and disciplinary action. The credit card statement is reconciled by the Executive Director and finance staff on a monthly basis and all associated backup documentation attached for record retainment.

Relationship of the One-Stop Operator

The contracted One-Stop Operator is responsible for coordinating service delivery among the leadership of the Region's Workforce System Partners, carrying out performance reporting, and conducting a periodic review of WIOA service delivery activities and related systemwide performance outcomes.

Conflict of Interest

Definition: Conflict between the official responsibilities and the private interests of a person or entity that is in a position of trust. A conflict of interest would arise when an individual or organization has a financial or other interest in or participates in the selection or award funding for an organization. Financial or other interest can be established either through ownership or employment.

WIOA Title I staff who identifies a possible violation of this Policy must report it to the CRWDB Chair immediately. The CRWDB Chair will recommend a corrective action if a conflict exists or should this Policy be violated.

In addition, the aforementioned WIOA Title 1 staff must annually sign a statement affirming that they:

- Received a signed and dated copy of this Policy and the CRWDB Conflict of Interest Policy;
- Read and understand this Policy and the CRWDB Conflict of Interest Policy;
- Agree to comply with this Policy and the CRWDB Conflict of Interest Policy.

The signed statements will be retained by the Executive Director. The Director will audit this Policy to ensure compliance by reviewing annual statements. If at any time during the year, the information in an annual statement changes materially, the aforementioned WIOA Title I staff must disclose such changes and revise their annual disclosure statements.

Recusal/Absention

Title I staff must recuse themselves from involvement in CRWDB discussions or decisions in which they have a conflict of interest or a perceived conflict of interest.