



***Comprehensive Missouri Job Center Locations:***

**Missouri Job Center - West Plains**

408 Washington Ave., Suite 100  
West Plains, MO 65775  
Phone: 417-256-3158  
Fax: N/A

***Affiliate Missouri Job Center Locations:***

**Missouri Job Center - Poplar Bluff**

2080 Three Rivers Blvd.  
Crisp Technology Center  
Three Rivers College  
Poplar Bluff, MO 63901  
Phone: 573-840-9595  
Fax: N/A

***Access Points:***

**Ripley County Caring Communities – Doniphan**

By Appointment  
209 W. Highway St.  
Doniphan, MO 63935  
Phone: 573-996-7980

## **Memorandum of Understanding for the One-Stop Delivery System**

South Central Workforce Investment Board (Local Area)

### **Introduction**

This Memorandum of Understanding (MOU) establishes the approach of cooperation and collaboration through the South Central Workforce Investment Board (SCWIB) and the One-Stop Delivery System partners hereafter named. The partners will use their various funding streams and resources to serve our mutual customers, both job seekers and employers, through an integrated system of service delivery operated at the West Plains comprehensive site and Poplar Bluff affiliate site. The Chair of the CLEOs for our region is the Honorable Ralph Riggs, Howell County Presiding Commissioner. The South Central Workforce Investment Board serves as the fiscal agent, One Stop Operator and service provider for the WIOA Adult, Dislocated Worker and Youth Programs.

The purpose of the Missouri Job Center is to advance the economic well-being of the local workforce development area (SCWIB) by developing and maintaining a quality workforce. The centers serve as focal points for local and regional workforce-innovation initiatives. Achieving this has required the continued delivery of high-quality and integrated workforce innovation, education, and economic development services for job seekers, incumbent workers, and employers.

This MOU supports the vision and commitment of the SCWIB and required partners to establish and maintain high-quality workforce development systems and centers that will provide programs participants the ability to move along their chosen career pathway, leading to high paying jobs in growing sectors of the economy that offer long-term opportunities for stable employment and ultimately assist businesses in Missouri to be competitive in a global economy.

The Partners have adopted the vision of the SCWIB: "To improve the quality of life throughout our communities by providing job seekers with marketable skills to enter the workforce and to help businesses find workers with the skills they need to be successful". The South Central Region has customized the State Workforce Board's vision so that our region aligns with the Governor's vision for the current state plan. Our vision statement mirrors the state board's vision statement as well as Governor Parsons's vision: "Missouri's WIOA partners will build an integrated demand driven workforce system that leads to self-sufficiency". These visions complement one another, in that they both support partnerships and maintain a growing economy. We must continue a course forward; skilling-up the pipeline of the future workforce. The SCWIB will work toward achieving our vision using these principles as guideposts for policy development and program service delivery. Each partner will use its resources to support the following principles.

- Business Demand Driven Orientation through a sector strategy framework
- Strong Partnerships with Business at All Levels
- Career Pathways to Jobs of Today and Tomorrow
- Integrated Service Delivery
- Access and Opportunity for all Populations
- Cross-agency Collaboration and Alignment for developing or promoting career pathways and industry recognized stackable credentials
- Clear Metrics for Progress and Success and Focus on Continuous Improvement and Innovation

The South Central Workforce Investment Board (SCWIB) and partners will build a system that will:

- Facilitate engagement of employers in workforce development programs, including small employers and employers in in-demand industry sectors and occupations;

- Support a local workforce development system that meets the needs of businesses in the local area;
- Better coordinate workforce development programs and economic development;
- Strengthen linkages between the one-stop delivery system and unemployment insurance programs;
- Promote entrepreneurial skills training and microenterprise services; and
- Implement initiatives such as incumbent worker training programs, on-the-job training programs, customized training programs, industry and sector strategies, career pathways initiatives, utilization of effective business intermediaries, and other business services and strategies designed to meet the needs of regional employers.

**GOALS:**

The goals for engaging employers and preparing an educated skilled workforce in the South Central Region are to:

- Implement a market driven approach;
- Provide a strong linkage to economic development projects
- Strengthen and build upon our community partnerships;
- Improve outreach and community awareness, to meet the needs of both employers and job seekers; and
- Engage more employers in OJT and Apprenticeship programs in the South Central Region.

Missouri Job Center – West Plains  
 309 Washington Ave., Suite 100  
 West Plains, MO 65775  
 Phone: 417-256-3158

Affiliate Missouri Job Center – Poplar Bluff  
 2080 Three Rivers Blvd  
 Poplar Bluff, MO 63901  
 Phone: 573-840-9595

**MOU – Required Parts:**

1. Description of services to be provided through the one-stop delivery system, including the manner in which the services will be coordinated and delivered through the system. (20 CFR 678.500(b)(1))
  - a. Include referral method (20 CFR 678.500(b)(3)). Referral must be provided by direct linkage.

**Direct Linkage means: providing direct connection for the service within a reasonable tie period** or through real-time phone or Web-based communication to staff who can provide program information or services to the customer. A direct linkage does not include providing a phone number or computer Website that can be used at an individual’s home; providing information, pamphlets or materials; or making arrangements for the customer to receive services at a later time or on a different date.

See attached Spreadsheet, Tab 1

2. Funding agreement (20 CFR 678.500(b)(2))
  - a. Infrastructure costs (20 CFR 678.500(b)(2)(i))
  - b. Shared services (20 CFR 678.500(b)(2)(ii))

The SCWIB works closely with agencies and other community entities to meet employer and job seeker needs. The SCWIB and partner agencies were engaged in active MOU discussions via in-person meetings and electronically to negotiate

the MOU. All partners participated in the development of the MOU and an agreement was reached by all partners.

See attached spreadsheet, Tab 2

3. Description of how the one-stop delivery system will meet the needs of those with barriers to employment and/or disabilities (20 CFR 678.500(b)(4))

The West Plains One-Stop Center and the Poplar Bluff Affiliate Job Center provides physical and programmatic accessibility to ensure that individuals with disabilities and limited English proficiency customers have the same access to one-stop programs, services and benefits that are provided to all job center customers.

Notices and communications in alternate languages and format, interpreter services, assistive technology equipment, and other reasonable accommodations may be requested by anyone utilizing the Job Centers. The Job Centers are certified to be physically accessible every three years by an independent accessibility audit organization. Communication mechanisms within the job centers ensure that individuals with disabilities are receiving the same information as effectively as any other customer. The availability of auxiliary aids and services allow customers with visual, hearing, physical, and cognitive disabilities the communication access to products and services.

Assistive Technology equipment in each job center includes Microsoft software accessibility tools, amplifier for telephone, Relay 711 service, hands-free speaker phone, 19"-21" large monitor, screen reader software (Window Eyes), screen magnification software (Zoom Text), Trackball, alternative keyboard, height adjustable table, tape recorder, electronic CCTV magnifier, and Portable Assistive Listening Device (FM System). Sign language interpreter services may be provided to individuals upon request to enhance communication with hearing impaired individuals.

4. Duration of MOU and Amendment Procedures (20 CFR 678.500(b)(5))

*Duration*

The parties agree that the terms of this MOU, as a whole, will take effect as of July 1, 2024, and will continue in effect until June 30, 2026, or such time as any party will modify, extend, or terminate this MOU in writing. This document will be renewed no less than every two (2) years.

The terms of the shared funding of infrastructure costs agreed to in Section IV. will take effect as of July 1, 2024, and will continue in effect until June 30, 2026, or such time as any party will modify, extend, or terminate that subpart of this agreement. This MOU is subject to periodic review, and if substantive changes occur, all parties will be notified. .

*Amendment Process*

Amendments to the MOU may be made upon consensus of all parties at least 30 days prior to the effective date of the change. All partners will be notified electronically of any pending amendments. The MOU shall be amended when the partners agree to the amendment. Amendments must be signed by the appropriate partners and attached to the original agreement.

Any party to this agreement may cease participation in the agreement. Any party that intends to cease participation must notify the other parties to the agreement at least 30 days prior to the effective withdraw date. Disputes will be addressed by referencing the WIOA law and

regulations. The MOU will reflect the most recent date as amendments are approved, if applicable.

5. Assurances (20 CFR 678.500(b)(6))

The SCWIB assures that this MOU will be reviewed, and if substantial changes have occurred, renewed, not less than once every two-years to ensure appropriate funding and delivery of services.

6. Appeal Process (20 CFR 678.750)

If OWD must impose a State infrastructure cost-allocation mechanism, and upon receipt of the specific terms in it, any Local WDB or One-Stop required Partner may appeal, individually and for cause, the specific allocation imposed upon it within 21 calendar days. The appeal must be in writing (electronic or hardcopy) and make specific reference to that portion of cash, non-cash, or third-party in-kind contributions which the mechanism requires that Local WDB or Partner provide.

To be officially received, an appeal must fully contain and evidence the following:

- Addressed to the attention of the Director of the Office of Workforce Development.
- An introduction identifying the appellant (identify the name of the LWDA and the name of the Local WDB, and the name of the appellant if it is a required Partner). The letter must clearly declare that it is a formal appeal.
- Full citations from WIOA or the WIOA Final Rules in Title 29 (or Title 34) of the Code of Federal Regulations that support the appeal.
- Identify the basis for the appeal. WIOA stipulates that a determination to apply a State funding mechanism may be appealed only if the determination is inconsistent with the requirements of WIOA sec. 121(h)(2)(E). The Final Rule at 20 CFR 678.750 further limits grounds for an appeal to three possibilities. The petitioner must make a case that the State's determination was not consistent with:
  - the proportionate-share requirements in 20 CFR 678.737, or
  - the cost-contribution limitations in 20 CFR 678.730(c), 1 or
  - the cost-contribution caps in 20 CFR 678.738.
- The letter must be signed (electronic signature is acceptable) and dated.

The State will acknowledge the appeal and return a determination from OWD under the designated authority of the Governor as quickly as feasible. Until the appeals process is completed, the appellant will remain liable for its contribution as originally determined in the State funding mechanism. If the appeal to the State using the process described in 20 CFR 678.750 is successful, it will result in a change to the appellant's infrastructure-cost contributions. Consequently, the Local WDB must update the MOU, annotate it accordingly to reflect the final version of One-Stop Partner infrastructure-cost contributions and distribute the updated version to all signatories.

***PARTIES TO THE MOU:***

South Central Workforce Investment Board CLEO, The Honorable Ralph Riggs  
South Central Workforce Investment Board Former CLEO, The Honorable Jesse Roy  
South Central Workforce Investment Board Chair, Becky Brooks  
South Central Workforce Investment Board Executive Director, Jody James

## REQUIRED PARTNERS AS PARTIES TO THE MOU:

JOB CENTER PARTNERS PHYSICALLY LOCATED AT THE ONE-STOP JOB CENTER UNLESS INDICATED BY ***			
PROGRAM	JOB CENTER SERVICES	POPLAR BLUFF JOB CENTER PARTNER	WEST PLAINS JOB CENTER PARTNER
WIOA Title I Adult, Dislocated Worker, Youth	WIOA provides programs and activities that support job training and related services to unemployed and underemployed individuals. WIOA's programs provide job search, education, and training activities for individuals seeking to gain or improve their employment prospects through a One-Stop delivery system.	Amber Herren 2080 Three Rivers Blvd. Crisp Technology Center Poplar Bluff, MO 63901 Phone: 573-840-9595	Amber Herren 309 Washington Ave., Suite 100 West Plains, MO 65775 Phone: 417-256-3158
WIOA Title II Adult Education and Literacy (AEL)	AEL program provides assistance that helps adults and youth get the basic skills they need to be productive workers. AEL provides remediation/preparation for the HiSet testing and provides training for English as a Second Language (ESL).	Joan Wright*** Melton Hall, Room 103 167 Garfield Avenue West Plains, MO 65775 Phone: 417-255-7744 joanwright@missouristate.edu	Joan Wright*** Melton Hall, Room 103 167 Garfield Avenue West Plains, MO 65775 Phone: 417-255-7744 <a href="mailto:joanwright@missouristate.edu">joanwright@missouristate.edu</a>
WIOA Title III Wagner-Peyser; Trade Adjustment Assistance Program (TAA); Veteran Services/Migrant Seasonal Farm Workers – Office of Workforce Development (OWD)	<b>Wagner-Peyser</b> is also known as Employment Services (ES) focuses on providing a variety of services including job search assistance, job referrals, and placement assistance for job seekers. Additionally, re-employment services are available for unemployment insurance claimants, as well as recruitment services to employers with job openings. Services are delivered in one of the three modes including self-service, facilitated self-help services and staff assisted service delivery approaches. <b>TAA</b> is a federal program that provides aid to workers who lose their jobs or whose hours of work and wages are reduced as a result of increased imports.	Jennifer Taylor 2080 Three Rivers Blvd. Crisp Technology Center Poplar Bluff, MO 63901 Phone: 573-840-9595 Jennifer.Taylor@dhewd.mo.gov	Heather Wolfe Washington Ave., Suite 100 West Plains, MO 65775 Phone: 417-256-3158 Heather.Wolfe@dhewd.mo.gov



	<b>Veteran Services</b> include Priority of Service, Missouri Heroes Connect, Employer Support of the Guard and Reserve, and GI Jobs.		
WIOA Title IV Vocational Rehabilitation (VR)	VR provides workforce development activities to assist youth and adults with disabilities to prepare for, enter into, engage in, advance in, or retain competitive integrated employment. VR works closely with the Job Center staff to provide and braid services to eligible individuals with disabilities.	Robin Thomas*** 3417 Division Dr, Suite 2 West Plains, MO 65775 Phone: 417-256-8294 Robin.Thomas@vr.dese.mo.gov	Jennifer Holzbauer*** 3102 Blattner Dr., Suite 103 Cape Girardeau, MO 63701 Phone: 573-840-9550 Jennifer.Holzbauer@vr.dese.mo.gov
Rehabilitation Services for the Blind (RSB)	RSB helps eligible blind and visually impaired persons achieve personal and employment success. Services are provided with the belief that with the right training and resources each blind or visually impaired person will be able to achieve this goal.	Keith Roderick*** Broadway State Office Building 615 Howerton Court Jefferson City, MO 65102 Phone: 573-751-4815 Keith.A.Roderick@dss.mo.gov	Keith Roderick*** Broadway State Office Building 615 Howerton Court Jefferson City, MO 65102 Phone: 573-751-4815 <a href="mailto:Keith.A.Roderick@dss.mo.gov">Keith.A.Roderick@dss.mo.gov</a>
Division of Labor Industrial Relations (DOLIR) / Division of Employment Security (DES)	The Division of Employment Security (DES) administers Missouri's Unemployment Insurance (UI) program. UI programs provide partial protection for workers against loss of wages during periods of involuntary unemployment. The benefits paid to insured workers bolster the economy of the state during periods of economic downturns by helping maintain a degree of consumer purchasing power.	Allen Andrews*** Division of Employment Security 421 E Dunklin Street Jefferson City MO 65104 573-751-3215 Allen.Andrews@labor.mo.gov  UI programs and activities that fall under the operation of DES include the regular UI program, unemployment compensation for ex-service members, unemployment compensation for federal employees, the Shared Work program, the Reemployment Services Eligibility Assessment program, Disaster Unemployment Assistance and Trade Readjustment Allowances, including Reemployment Trade Adjustment Assistance.	Allen Andrews*** Division of Employment Security 421 E Dunklin Street Jefferson City MO 65104 573-751-3215 Allen.Andrews@labor.mo.gov

	<p>WIOA requires that claimants receive meaningful assistance with filing a claim for unemployment insurance. Meaningful assistance means:</p> <p>To meet the requirement to provide meaningful assistance to UI claimants in need of help filing a UI claim, MJC staff must be familiar with the DES online claims filing system and the rights and responsibilities of UI claimants to the point of being able to help them understand DES publications and correspondence.</p>	<p>Providing assistance on-site using staff persons who are well trained in unemployment insurance claims filings and the rights and responsibilities of UI claimants; or</p> <p>Providing assistance by phone or other technology, as long as the assistance is provided by trained and available staff and within a reasonable time.</p> <p>Additionally, a priority phone line is maintained in each MJC for claimants to speak directly with DES staff with little to no wait.</p>	
<p>Title V Older Americans Act Senior Community Service Employment Program (SCSEP)</p>	<p>SCSEP is a program to help low-income, unemployed individuals age 55+ find work. SCSEP matches eligible older adult with part-time training assignments for non-profit organizations. Participants build skills and self-confidence, while earning a modest income.</p>	<p>Diane Allen*** 1556 Imperial Center West Plains, MO 65775 Phone: 417-255-1580 dallen@mersgoodwill.org</p>	<p>Diane Allen*** 1556 Imperial Center West Plains, MO 65775 Phone: 417-255-1580 dallen@mersgoodwill.org</p>
<p>Carl Perkins Technical Education</p>	<p>Career and technical schools provide both secondary and primary adult services. The career education programs are offered with the purpose of providing youth and adults with programs of high quality, which are realistic in the light of actual or anticipated opportunities for gainful employment.</p>	<p>Dr. Leigh Ann Cornman*** Technical Career Center 3203 Oak Grove Rd. Poplar Bluff, MO 63901 Phone: 573-785-2248 leighanncornman@pb.k12.mo.us</p>	<p>Dr. Josh Cotter*** Southern Missouri Technical Institute 409 West Thornburgh West Plains, MO 65775 Phone: 417-256-6152 Josh.Cotter@sccwp.org</p>
<p>Job Corps</p>	<p>Job Corps is a no-cost education and career technical training program to help young people ages 16-24 improve the quality of their lives through career technical and academic training. Job Corps teaches eligible young people the skills</p>	<p>Myesha Prater Job Corps 2080 Three Rivers Blvd. Crisp Technology Center Poplar Bluff, MO 63901 Phone: 573-840-9595</p>	



	they need to become employable and independent and place them in meaningful jobs or further education.		
Native American Programs	N/A	N/A	N/A
NFJP/ United Migrant Opportunity Services (UMOS)	UMOS provides information on adult and youth programs, housing assistance, and farm workers' forums. The term "migrant farmworker" includes people working temporarily or seasonally in farm fields, orchards, canneries, plant nurseries, fish/seafood packing plants, and more. Guest workers who temporarily live in the US through the federal H2A program to work on farms are also migrant farmworkers.	Jeri Cochran*** United Migrant Opportunity Serv. 812 A Lester Street Kennett, MO 63857 Phone: 417-313-8052 Jeri.cochran@umos.org	Jeri Cochran*** United Migrant Opportunity Serv. 812 A Lester Street Kennett, MO 63857 Phone: 417-313-8052 <a href="mailto:Jeri.cochran@umos.org">Jeri.cochran@umos.org</a>
Youth Build	N/A	N/A	N/A
Community Services Block Grant	CSBG programs are administered through our two community action agencies. The programs are designed to combat poverty and provide economic opportunities. The agencies provide assistance to economically disadvantaged individuals and families to reach their highest possible level of success. They offer family intake, assessment and referral, community outreach, emergency assistance, family support and self-help programs.	Ann Smith*** South Central Missouri Community Action Agency PO Box 6 Winona, MO 65588 Phone: 573-325-4255 atsmith@scmcaa.org	Terry Sanders*** Ozark Action Inc. 710 West Main Street West Plains, MO 65775 Phone: 417-256-6147 tsanders@oaiwp.org
US Department of Housing and Urban Development Employment and Training Activities	N/A	N/A	N/A
Second Chance	N/A	N/A	N/A
Temporary Assistance for Needy Families/JOBS (TANF)	TANF programs provide benefits to families in need with both financial assistance and work opportunities, assisting the family to become self-sufficient. It provides	Deanne Stubblefield*** MERS/Goodwill Missouri Work Assistance Program 2233 N Westwood Blvd. Poplar Bluff, MO 63901 Phone: 573-840-9595	Deann Stubblefield*** MERS/Goodwill Missouri Work Assistance Program 1556 Imperial Center West Plains, MO 65775 Phone: 417-256-6158

	temporary cash benefits and supportive services to the neediest of children and their families in Missouri.		
Supplemental Nutrition Assistance Program (SNAP) Employment and Training Services	SNAP food stamp program is an important federal initiative that provides support to eligible families throughout the nation. By supplying claimants with funds to buy groceries, this initiative aims to help end hunger across the United States.	Patrick Luebbering Missouri Department of Social Services Phone: 1-800-392-1261 Mydss.mo.gov	Patrick Luebbering Missouri Department of Social Services Phone: 1-800-392-1261 Mydss.mo.gov

### Signatures

This MOU may be executed by the Parties hereto on any number of separate counterparts, each of which shall be deemed an original, but all of which counterparts taken together shall constitute one and the same instrument. This MOU, or a signature page thereto intended to be attached to a copy of this MOU, signed and transmitted by electronic mail, facsimile machine or telecopier shall be deemed and treated as an original document.



West Plains Comprehensive Job Center

Infrastructure Cost Line-Item (Annual)	Total Budget	Allocation of Costs to Partner - 2024											Total Budget					
		Partnership Shared - Percent of FTE's	AD/DW	Youth	WV/Ready to Work/NSW	AEI	VR/RSB	TAFW	NSFW	Second Chance	Job Corp	Youth Build		SCSEP	CSBG	NEA UMOS	Housing & Urban Dev	CTE
Metzschology Shared - Percent of FTE's		13.81%			60.86%	0.21%	0.83%	0.21%	0.00%	0.00%	0.00%	0.41%	0.41%	0.00%	0.41%	0.00%	0.00%	0.00%
Facility Costs	\$ 36,000.00																	
Repairs/Items/Utilities	\$ -	\$ 4,972.18	\$ 24,883.88	\$ 149.17	\$ 298.34	\$ 149.17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 149.17	\$ 149.17	\$ -	\$ -	\$ -	\$ -	\$ -
Technology Costs	\$ -																	
High-Speed Internet	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telecommunications (Landlines Only)	\$ 3,500.00	\$ 483.43	\$ 481.43	\$ 2,417.13	\$ 14.92	\$ 29.01	\$ 14.90	\$ -	\$ -	\$ -	\$ -	\$ 14.90	\$ 14.90	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment (Copiers)	\$ 1,000.00	\$ 262.43	\$ 262.43	\$ 1,312.15	\$ 7.87	\$ 15.75	\$ 7.87	\$ -	\$ -	\$ -	\$ -	\$ 7.87	\$ 7.87	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment (Copiers)	\$ 762.00	\$ 103.25	\$ 103.25	\$ 526.24	\$ 3.16	\$ 6.31	\$ 3.16	\$ -	\$ -	\$ -	\$ -	\$ 3.16	\$ 3.16	\$ -	\$ -	\$ -	\$ -	\$ -
Comment Identifier Marketing Costs:	\$ -																	
Job Center Signage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL INFRASTRUCTURE COSTS</b>	<b>\$ 42,162.00</b>	<b>\$ 5,823.48</b>	<b>\$ 5,823.48</b>	<b>\$ 29,117.40</b>	<b>\$ 174.70</b>	<b>\$ 349.41</b>	<b>\$ 174.70</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 174.70</b>	<b>\$ 174.70</b>	<b>\$ -</b>	<b>\$ 174.70</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Less Cash Contribution	\$ -																	
Less Non-Cash Contributions	\$ -																	
Less Third Party In-Kind Contributions	\$ -																	
Total Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Balance	\$ 42,162.00	\$ 5,823.48	\$ 5,823.48	\$ 29,117.40	\$ 174.70	\$ 349.41	\$ 174.70	\$ -	\$ -	\$ -	\$ -	\$ 174.70	\$ 174.70	\$ -	\$ 174.70	\$ -	\$ -	\$ -



**VII. MOU Partner Signature Page**


**Memorandum of Understanding (MOU)  
and  
Infrastructure Funding Agreement**

By signing, the **MERS/Goodwill Senior Community Services Employment Program (SCSEP)** affirms that this MOU accurately describes the negotiated roles, responsibilities, and costs of the South Central Region One Stop Delivery System.

**Agreement Period**

This MOU will be in effect from July 1, 2024 until June 30, 2026.

The South Central Workforce Investment Board will review the MOU with the Partners at least every two years to ensure appropriate funding and delivery of service.

  
Signature \_\_\_\_\_ Date 6/4/24

Beth Brown, Vice President  
\_\_\_\_\_  
(Please Print) Name and Title



**VII. MOU Partner Signature Page**

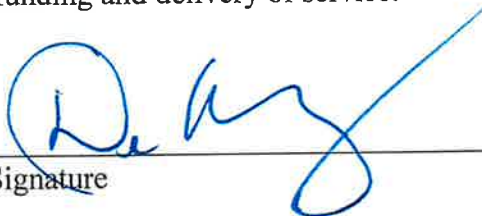
**Memorandum of Understanding (MOU)  
and  
Infrastructure Funding Agreement**

By signing, **MERS/Goodwill Industries (TANF Provider)** affirms that this MOU accurately describes the negotiated roles, responsibilities, and costs of the South Central Region One Stop Delivery System.

**Agreement Period**

This MOU will be in effect from July 1, 2024 until June 30, 2026.

The South Central Workforce Investment Board will review the MOU with the Partners at least every two years to ensure appropriate funding and delivery of service.

  
Signature \_\_\_\_\_ Date 6/25/24

Deann Briggs, Vice President  
(Please Print) Name and Title







IN WITNESS WHEREOF, the parties hereto have executed this MOU effective as of the latest of the dates of signature below:

Partner Agency Name

Joan Wright 02/29/24  
Signature Date

Joan Wright, AEL Director  
(Please Print) Name and Title

I, Joan Wright, affirm that I am the AEL Director  
(Name) (Title)

of Missouri State University  
(Entity Name)

and that I signed this MOU on behalf of said University  
(Entity Type)

by authority of its Board of Governors, and that I acknowledged this MOU  
(Authorizing Body)

to be the free act and deed of the said Missouri State University.  
(Entity Name)



**Memorandum of Understanding (MOU)  
Disclosure Statement  
Missouri Department of Social Services**

**MOU Title:**

**One-Stop Delivery System**

1. Department of Social Services (DSS) is signing the Workforce Innovation and Opportunity Act (WIOA) Memorandum of Understanding (MOU) with the following stipulations:
  - a. All 13 Workforce Development Boards MOUs must fully comply with the WIOA regulations.
  - b. Local cost sharing negotiations must allow for DSS, including DSS contractors, to provide "in kind" services in lieu of cash payments as applicable.
  - c. WIOA requires one-stop partners to contribute funding to establish and maintain the one-stop delivery system based on each partner's proportionate use of the system and the relative benefits received (WIOA sec.121(h)(1)(B)(i) and 121(h)(2)(C); 20 CFR 678.420(b), 34 CFR 361.420(b), and 34 CFR 463.420(b)). One-Stop partners must use a reasonable cost allocation methodology in determining appropriate partner contributions based on proportionate use and relative benefits received (20 CFR 678.420 (b)(2)(i), 34 CFR 361.420(b)(2)(i), and 34 CFR 463.420(b)(2)(i)).
  - d. DSS, its affiliates, successors, assignees, and contractors will continue to adhere to its confidentiality and security policies.
  - e. Termination of the MOUs: Any Partner to these MOUs may withdraw, giving written notice of its intent to withdraw as a Partner. All pertinent terms of the MOUs will continue in effect for the remaining Partners. Any party may cancel the MOU at any time for cause or without cause on a 30-day written notice.
  - f. In the event, there is a conflict of language between the MOU and this Disclosure statement, the language in this Disclosure statement shall prevail.
  - g. In the event there is a conflict between law, regulations, and policy governing DSS and the WIOA MOU, then the law, regulations, and policies governing DSS shall prevail.

Patrick Luebbering, Director

Division of Finance and Administrative Services

Temporary Assistance for Needy Families  
Community Services Block Grant  
SNAP Employment and Training  
Rehabilitation Services for the Blind

# South Central Workforce Investment Board

Summary by Grant for periods July 1, 2023 to June, 2024

Program Name Fiscal Year	Total Grant Award	Year to Date Expenses	Fund Remaining	% Remaining of Fund	Admin Available	Program Available
Adult PY22 7/1/22 to 6/30/2024	\$ 68,574.00	\$ 68,574.00	\$ -	0.00%	\$ -	\$ -
Adult FY23 10/1/23 to 6/30/24	\$ 306,448.00	\$ 306,448.00	\$ -	0.00%		\$ -
Adult PY23 7/1/23 to 6/30/25	\$ 72,734.00	\$ 7,654.21	\$ 65,079.79	89.48%	\$ 7,273.40	\$ 65,460.60
Adult FY24 10/1/23 to 6/30/25	\$ 297,087.00	\$ -	\$ 297,087.00	100.00%	\$ 29,708.70	\$ 267,378.30
<b>Total Adult</b>	<b>\$ 744,843.00</b>	<b>\$ 382,676.21</b>	<b>\$ 362,166.79</b>			

Dislocated Worker PY22 7/1/2022 to 6/30/2024	\$ 68,887.00	\$ 68,887.00	\$ -	0.00%	\$ -	
Dislocated Worker FY23 10/1/2022 to 6/30/2024 to Adult 10/1/2022 to 6/30/2024	\$ 123,634.00	\$ 123,634.00	\$ -	0.00%	\$ -	\$ -
Dislocated Worker PY23 7/1/2023 to 6/30/2025	\$ 66,536.00	\$ -	\$ 66,536.00	100.00%	\$ 6,653.60	\$ 59,882.40
Dislocated Worker FY24 10/1/2023 to 6/30/2025	\$ 241,993.00	\$ -	\$ 241,993.00	100.00%	\$ 24,199.30	\$ 217,793.70
<b>Total Dislocated Worker</b>	<b>\$ 651,050.00</b>	<b>\$ 342,521.00</b>	<b>\$ 308,529.00</b>			3

Youth PY22 4/1/2022 to 6/30/2024	\$ 353,841.00	\$ 319,110.05	\$ 34,730.95	9.82%	\$ -	\$ 34,730.95
Youth PY23 4/1/2023 to 6/30/2025	\$ 349,434.00	\$ 7,603.65	\$ 341,830.35	97.82%	\$ 27,339.75	\$ 314,490.60
<b>Total Youth</b>	<b>\$ 703,275.00</b>	<b>\$ 326,713.70</b>	<b>\$ 376,561.30</b>			

<b>Total of All WIOA PY22/FY23</b>	<b>\$ 2,099,168.00</b>	<b>\$ 1,051,910.91</b>	<b>\$ 670,695.79</b>			
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Equal Employment Opportunity 7/1/2023 to 6/30/2024	\$ 35,000.00	\$ 33,197.97	\$ 1,802.03	5.15%		
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Wagner Peyser Services 01/01/24 to 12/31/24	\$ 75,000.00	\$ 30,800.29	\$ 44,199.71	58.93%		
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RESEA 7/1/2023 to 12/31/24	\$ 30,000.00	\$ 19,013.31	\$ 10,986.69	36.62%		
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Incentive 1/1/23 to 12/31/2023	\$ 75,000.00	\$ 36,305.17	\$ 38,694.83	51.59%		
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QUEST 10/30/2023 to 9/30/2026	\$ 171,641.00	\$ 14,738.13	\$ 156,902.87	91.41%	\$ 11,919.80	\$ 144,983.07
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South Central  
**WORKFORCE**  
*Investment Board*

408 Washington Ave., Suite 210, West Plains, Missouri 65775 ❖ Phone 417-257-2630 ❖ Fax 417-255-8799 ❖ MO  
Relay 711

**South Central Workforce Investment Board**

**Fiscal Procedures Manual**

**Introduction**

Financial controls are essential to any business venture, be it for profit or not for profit. Financial controls do not only safeguard an organization from fortuitous or fraudulent mismanagement, but they also serve as a catalyst for the development of comprehensive policies and procedures to assist management and staff in their responsibilities of the day-to-day operations. Financial control systems or processes are usually enshrined in a document known as a financial manual.

A financial manual generally contains accounting rules and a series of financial policies and procedures, which guide an organization's operations. It streamlines how an organization utilizes its resources, and ensures the accuracy, appropriateness, and completeness of financial data. While the manuals are usually meant for financial staff, it can also act as a reference document for stakeholders in making prudent business decisions.

This Financial Manual is designed to assist the South Central Workforce Investment Board, Inc. (SCWIB) to ensure the maintenance of adequate financial policies, procedures, and systems pertinent to the reporting needs of the Workforce Innovation and Opportunity Act ("WIOA") Title I Adult and Dislocated Worker funds and Youth funds, and for any awarded grants, sub-grants, or sub-recipient agreements funded by the State from WIOA Set-aside funds. This Manual, thus, sets out policies and procedures necessary to control and account for Federal funds, assets, liabilities, revenues, and expenditures.

This Manual is not intended to be a "stand-alone" document. SCWIB financial staff are encouraged to read this Manual in conjunction with other applicable Federal, State, local government, and the Missouri Department of Higher Education regulations – as it pertains to financial controls - in order to gain a complete understanding of the financial requirements and processes of federal programs.

The Financial Manual will be reviewed, may be revised, and will be presented to the Board for approval annually, unless the Executive Director determines there are extenuating circumstances for changes to be presented to the Board for approval prior to that date.

## Financial Management Standards

- It is required of the SCWIB to establish and maintain a financial management system in accordance with the requirements of the Uniform Guidance, 2 CFR 200.302, and the Generally Accepted Accounting Principles (“GAAP”). The financial management system must also be sufficient to meet the requirement of Section 185 (a) (1) and (2) of WIOA.
- South Central Workforce Investment Board books of accounts are maintained on a modified accrual basis. All assets, liabilities, fund balances and expenditures are posted and maintained in a computerized accounting system. (MIP-Abila) Separate detailed accounts are maintained for each contract. Monthly trial balances are prepared, dated, and reviewed by Fiscal Officer before each month's Contract Progress Reports (CPR's) are completed in the DHEWD FRS State System. The Executive Director will also review, sign and date the Contract Progress Reports by the 15<sup>th</sup> day of each month. Then the CPRs are sent to the Board Chair for approval and signed off.
- The financial reports will be presented to The Board each board meeting on the budgets, expenditures and new grants or changes to the budget that has occurred since the previous meeting. Each year, a new budget will be presented to The Board for approval. The new budget will be based on grants or dollars known at that time and will change as new grants or contract modifications are made during the year. This submission and approval of the budget(s) will be noted in the board meeting minutes.

## General Internal Control

Effective internal control is the foundation of every successful financial and operational system. Adequate internal control is very vital in safeguarding an entity against mismanagement, waste, fraud, and program abuse. Internal control may be viewed as a set of processes put in place by an entity to minimize risk and ensure the integrity of its financial and operational structures. The Uniform Guidance definitions of internal control may be found at 2CFR 200.61.

- The Board of Directors are responsible for delegation of all administration of the financial policies for the administrative staff, all financial policies, and reviews operations and activities.
- The Executive Director is hired by the Board and has responsibility for all operations and activities, including financial management.
- The Fiscal Officer is responsible to the Executive Director for all financial operations.
- South Central Workforce Investment Board has an annual Agency Audit conducted by Independent Auditors, which are procured every three years. The audit meets the requirements set out in the Office of Management and Budget 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirement for Federal Awards (Uniform Guidance), the Workforce Innovation and Opportunity Act (WIOA or Public Law 113-128), and other applicable federal and state regulations. Procurement policy will be followed.
- Upon receipt of the audit report, the ED or Fiscal Officer will upload it to the Federal Audit Clearing House in compliance with 2 CFR 200 Subpart F, 200.512(B). SCWIB will submit a copy of the Management letter issued by the Independent Auditor to the DHEWD within fourteen (14) business days after submitting the reporting package and data collection form to the FAC.



**The Following minimum separation of duties is required:**

Below are the SCWIB's best efforts to enforce internal controls in their organization, so that adequate segregation of duties is in place to make sure that no one person has control over all parts of a process.

- Reconciliation of bank accounts are prepared monthly by the Fiscal Officer, signed and dated upon completion then given to the Executive Director for review. Upon completion of review the Executive Director then signs and dates each bank statement. The Bank Statements are then Forwarded to the Board Treasurer for monthly review and signature for approval.
- SCWIB does not operate with a Petty Cash Fund.
- The creation of Cash Disbursements is done by the Fiscal Officer, with appropriate documentation such as an Invoice. The Invoice is signed by the Executive Director, prior to entering into the accounting system by the Fiscal Officer. All Disbursements are made either by Check or ACH. The preparation of cash disbursement of checks is created by the Fiscal Officer and signed by the Executive Director and Board member if disbursement is over \$5000. All checks are in a sequential numbering system and kept in a locked filing drawer. If a disbursement has not cleared the bank within 60 days, the Fiscal Officer will investigate, and if a replacement check is needed, appropriate actions will then take place. All Voided checks are defaced and retained. Checks will not be signed in advance.
- Purchasing of supplies is done by the Fiscal Officer, after being approved by the Executive Director and a purchase order if over \$1500 is obtained by the Fiscal Officer and signed by the Executive Director. All purchase orders are in numerical sequence. Should purchases be required over the \$5000 amount, the 3 bid process will take place and the policy will be followed.
- Input or approval of time and attendance records are as follows. Payroll is done by direct deposit on the 15<sup>th</sup> and the last working day of each month. Payroll is two weeks in arrears of time worked. The 15<sup>th</sup> dated payroll is for the time period of previous months 16<sup>th</sup> date to end of the month, the last day of each month dated payroll is for the current months' time period of the 1<sup>st</sup> to the 15<sup>th</sup>. The Employee will be responsible for accurately completing and submitting their time sheet to the appropriate supervisor. i.e.: program employees to grant coordinator, SCWIB employees to Executive Director, Executive Director to Board or CLEO Chair. Time and Attendance records are reviewed, signed off and given back to the Fiscal Officer for input into the payroll system. The Fiscal Officer then prints a report (Calculated Check Register from MIP) and gives it back to the Executive Director for review and signature of input into the accounting system. Executive Director returns to Fiscal Officer for distribution to bank for Direct Deposit. The Fiscal Officer creates bank files, does transfer, and prints a bank report, which is then given back to Executive Director for review and signature. Fiscal Officer then uploads the payroll file to the bank. It is then approved by the Executive Director. Reports are then filed by month/year in a file for future reference.
- Cash Receipts are as follows: The Executive Director receives the mail. When checks come in, the Executive Director (or their designee in the absence of the Executive Director) records them in a Check Log, marks them for Deposit only, and brings them to the Fiscal Officer, who then signs the Check Log also. The check is then deposited into the Bank Account within two (2)

business days. The Bank receipt is stapled onto the appropriate documentation, recorded into the Accounting System by the Fiscal Officer. A copy of the cash receipt is kept in a monthly Cash Receipts file for further review. The Check log is compared monthly to the bank statement, and accounting system to ensure accuracy and timeliness of deposits.

- Cash Draws are done by the Fiscal Officer and approved by the Executive Director. Cash Draws are done in the FRS state system. Cash may be requested twice per week. If requested by close of business on Monday, cash will be received by Friday of the same week. If cash is requested by close of business on Wednesday, cash will be received by Tuesday of the following week. SCWIB is responsible for its own cash balance. With the use of EFT for cash draws, the SCWIB is following the Federal guidance to only have three (3) days of existing cash in reserves. A cash report is kept by the Fiscal Officer and reviewed by the Executive Director on a monthly basis. The SCWIB restricted grant funds are kept in a non-interest bearing checking account.
- Copies of all grants, contracts or amendments will be forwarded to the Fiscal Officer after the signature of Executive Director, Board Member, or CLEO is obtained. The original copy of all grants and contracts will be maintained in the SCWIB office.
- All Financial Statements are prepared by the Fiscal Officer and given to the Executive Director for review, along with the State reports from FRS state system (CPR's – Contract Progress Reports). The Executive Director will review, sign off for accuracy, and return to the Fiscal Officer for filing.
- All budgets will be done as a group effort between the Executive Director, the Fiscal Officer and any other requested parties in accordance with the grant specifications. Budgets will then be 1) presented to the Executive Board of Directors for approval, 2) presented to the full SCWIB Board for approval, and 3) then required concurrence of approval by the CLEOs. Changes to budgets will be approved and signed off by the Executive Director and Board Chair as needed.
- Financial reports reflecting the approved budget, current and year to date expenses, and balances of budgets remaining will be prepared monthly for the Executive Director and Board Chair. An accumulated budget report will be presented to the Full Board at each Board Meeting, which is quarterly.
- An annual physical inventory of all equipment and assets with a value of over \$50 is maintained to ensure the accounting for all equipment. Office supplies are excluded from the physical inventory. The Fiscal Officer is responsible for the yearly inventory and the inventory will be reconciled with the purchase records to ensure accountability. All discrepancies must be properly explained. An inventory spread sheet is kept which meets the following guidelines.

Uniform Guidance 2 CFR § 200.313 (d) (1) states, "Property records must be maintained that include (i) a description of the property, (ii) a serial number or other identification number, (iii) the source of funding for the property (including the FAIN), (iv) who holds title, (v) the acquisition date, and cost of the property, (vi) percentage of Federal participation in the project costs for the Federal award under which the property was acquired, (vii) the location, (viii) use and condition of the property, and (ix) any ultimate disposition data including the date of disposal and sale price of the property."

### **The Accounting System uses the following:**

- The SCWIB utilizes a computerized accounting system (MIP-Abila) which is a double entry system for all accounting needs.
- Chart of Accounts: A chart of accounts is used by all programs. The chart of accounts is set up into 5 segments. The first being the grant, the second being the general ledger number, the third is the funding year, or generic 1000 if funding year is not applicable, the fourth is the program, and the fifth is the location.
- The Fund Concept: The SCWIB accounting system is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording revenue and expenditures balances, and charges therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.
- All entries into the accounting system will have proper documentation. Journal Entries will be done by the Fiscal Officer, in accordance with GAAP, Budgets, and Grant regulations. Each Journal Entry will have supporting documentation and be kept in the monthly file for future review if necessary.

### **Allowable-Unallowable Costs**

- SCWIB will conform to the standards established in the allowable and unallowable costs as defined in the Uniform Guidance. Cost allocations will be based on the benefit derived to each program in accordance within the Uniform Guidance.
- Allowable Program costs must meet the following general criteria:
  1. Be necessary and reasonable for the proper and efficient administration of the program, be allocable to the program and, except as provided herein, not be a general expense required to carry out the overall responsibilities of the Governor or governmental sub-recipient. Cost charged to the program shall be accorded consistent treatment through applications of generally accepted accounting principles appropriate to the program.
  2. Be authorized and/or not prohibited under State or local laws and regulations and conform to any limitations or exclusions set forth in the principles, federal laws or other governing limitations as to types or amounts of cost items.
  3. Be consistent with policies, regulations and procedures that apply uniformly to all grants.
- For an expenditure to be allowed it must:
  1. Be related to the WIOA program
  2. Be allowable under the WIOA Federal Regulations
  3. Be allowable under the SCWIB contract terms
  4. Not violate any Federal, State or local laws
  5. Be reasonable in quality and cost
  6. Be necessary for the operation of the program
  7. Be included in the line-item budget
  8. Be properly documented

- An expenditure may become disallowed for any of the reasons below:
  1. Any penalty for delinquent payments shall not be an allowable cost.
  2. The personnel, facilities, or funds of the WIOA contract shall not be utilized for a partisan political activity or lobbyist activities.
  3. Cost of insurance offering protections against debts established by the Federal or State Government.
  4. Costs of Legal expenses for the prosecution of claims against the Federal or State Government.
  5. Costs of legal services by the chief legal officer of a local government or staff solely for the purpose of discharging general responsibilities as a legal officer.
  6. Costs resulting from violation of or failure to comply with Federal, State or local laws and regulations.
  7. Cost for entertainment and alcoholic beverages.
  8. Any costs specified as unallowable in the applicable uniform cost principles included in the appropriate Uniform Guidance for the type of entity receiving the funds.
  9. Cost principles for State and Local Government Circular 31-87 gives some general guidelines for OWD contracts. This Circular is not the only applicable legislation but should be used as a general guideline.
  
- Applicable credits such as rebates, discounts, refunds, and overpayment adjustment shall be credited as a reduction of costs.

#### **Administrative Cost Pool Guidelines**

- SCWIB has elected to use the Administrative Cost Pool distribution of admin expenses. (This allocation method has been approved by OWD.) The Cost Pool will be allocated based upon the SCWIB payroll grant hours worked. Only allowable cost may be charged against the Cost Pool. (See allowable and unallowable costs) This allocation will be done monthly to allow Contract Progress Reports to be prepared.
  
- SCWIB uses the Direct Allocation Basis to allocate all allowable costs. This process is approved by the Office of Workforce Development (DHEWD) at the State level. The process in general is as follows.

The Indirect costs such as rent, utilities, phones, indirect labor, etc. is put into a holding account as expenses occur. At the end of each month the holding account/cost pool is then allocated back out based off of the Direct Labor hours of SCWIB employees.

- Direct and indirect costs must be charged in accordance with appropriate rules and regulations of the Uniform Guidance for the type of entity receiving the funds. Allowable Costs must be either direct or indirect as defined below.
  
- **Direct costs** are those costs that can be readily identified and directly charged to a specific grant/award. They do not require any further allocation or breakdown.
  
- **Indirect costs** are those costs incurred for a common or joint purpose benefiting more than one cost objective, and not readily assignable to the cost objective benefited. In such circumstances,

costs may be pooled together and allocated among benefiting cost objectives based on an appropriate allocation methodology. Cost allocation plans and/or indirect cost rate proposals, developed and approved in accordance with applicable cost principles as set forth in 2 CFR 200, Subpart E shall be utilized to allocate pooled cost. For example, whenever costs jointly benefit Youth, Adult, and/or Dislocated Workers programs, and WIOA is the only funding stream, a cost allocation plan must be developed to allocate those costs among the funding sources if these are shared services. The same holds true when there are multiple sources of funding, such as Federal, State and locally funded programs being simultaneously operated by SCWIB or its sub-recipient.

- A Cost Allocation plan will be submitted to the State annually. SCWIB utilizes the CAP plan method for all cost allocations.

#### **Bank Accounts:**

- Restricted WIOA Funding and DSS Funding bank accounts will be held in noninterest bearing checking accounts, as the checking accounts do not hold a balance large enough to produce interest income of \$500 or more each year. The labor that would be required to distribute such a small amount would outweigh the benefit.
- All receipts are deposited in the bank with FDIC coverage and the bank collaterally secured cash balances exceeding FDIC coverage.
- The Bank reconciliations are done monthly by Fiscal Officer and approved by Executive Director and Board Treasurer. The process for bank reconciliations is discussed in the cash disbursements section.

#### **Obligations and Accruals**

20 CFR 660.330 states "Obligations means the amounts of orders placed, contracts and subgrants awarded, goods and services received, and similar transactions during a funding period that will require payment by the recipient or subrecipient during the same or a future period." For purposes of re-allotment and reallocation, obligations also include accrued expenditures. For entities who run entire programs in-house, obligations are the total of accrued expenditures and do not include cost items such as projected staff cost.

- SCWIB will report all expenditures on an accrual basis at the end of the month. Any known expenditures will be reported in the month they have occurred in.
- SCWIB/One Stop Operator will track Individual Training Accounts (ITA's) as obligations after it is confirmed the participant has been accepted into or has started a training program. ITAs will be reported as an accrued expenditure after the last day to drop from the approved training program and the invoice has been received.
- SCWIB will track credit card purchases as obligations when the goods or services are received.

## **Excess Cash**

- Excess Cash is an additional amount of cash in excess of what is needed to operate on a day-to-day basis. Even though funds may be obligated for specific purposes, the use of obligated funds is not always immediate; thus, if adequate measures are not in place, significant cash balances may accumulate over time in contravention of Federal regulation. Federal regulations state “for non-Federal entities other than states payments methods must minimize the time elapsing between the transfer of funds from the United States Treasury or the pass-through entity and the disbursement by the non-Federal entity whether the payment is made by electronic funds transfer, or issuance or redemption of checks, warrants or payment by other means.
- To optimize the cash requirement needs, OWD allows Sub recipients to draw down funds two times per week. OWD has also functionalized its financial reporting system to monitor cash balances.

## **TRANSFER OF FUNDS**

SCWIB utilized the transfer of funds as follows. Subject to the Governor’s approval, Section 133(b) (4) of WIOA authorizes the transfer of funds between the Adult and Dislocated Worker programs of up to 100 percent of these programs’ annual allocations. WIOA grant recipients cannot transfer funds to or from Youth allocations to other programs. Transfers from Adult funds to undertake Dislocated Worker program activities must continue to maintain “Adult fund identity.” Likewise, transfers from Dislocated Worker funds to undertake Adult program activities must also continue to maintain “Dislocated Worker fund identity.” OWD Issuance 14-2018 provides additional guidance. SCWIB will always get board approval before obtaining permission from the state to transfer or return funds. SCWIB will request the transfer of funds through a budget update in FRS.

### **Credit Card Purchases are as follows:**

- Employees will be issued a SCWIB credit card when necessary. Items for business transactions only may be made on the SCWIBs behalf, such as travel for hotel expenses, car rental, gas, etc. Any personal charges made to the card will become the responsibility of the employee, and reimbursement will be made immediately. If abuse by employee becomes evident, the employee will be terminated immediately, and criminal/legals charges filed for fraudulent use if necessary. Policy Attached.
- All office supplies will be ordered through the SCWIB, so that the lowest price can be obtained by quantity, and grant funding is approved. Purchase order policy will be followed, see Attached.

### **Board Expenses:**

- Board members will be reimbursed for mileage for attending board meetings. A travel voucher must be filled out by each member. Mileage will be calculated using an online mapping site for distance traveled and reimbursed at the approved current federal rate.



- Meals for Board Meetings will be furnished if meetings occur over a mealtime and will follow Federal Guidelines for per diem of individual person allotment. If a meal is served, a sign in sheet will be attached to the meal expenditure invoice.

## Payroll

- Allocation of staff payroll is as follows: if staff are responsible for program activities, time will be charged as direct costs to the appropriate program based upon the actual hours worked in each program. If staff are working on administrative functions regarding all programs, then staff time will be charged to indirect costs and allocated appropriately using the cost allocation method for distributing indirect costs, as described in the cost allocation section.
- Payroll is bi-monthly. The 1<sup>st</sup> to the 15<sup>th</sup> will be paid on the last working day of each month, while the 16<sup>th</sup> to the end of the month will be paid on the 15<sup>th</sup> of each month. All time sheets are to be turned in to Fiscal Officer no later than 2 days after payroll has ended and are signed off by appropriate supervisor.
- Employees are responsible for recording their time appropriately according to what they do each day. Employees are responsible for a short narrative on their timecard each day/week. Any personal or sick leave used must be recorded each day, with a Personal Leave sheet signed off by the employee's direct supervisor or Executive Director and attached to their time sheet.
- Executive Director will sign off each timesheet before being entered into the computer system. The Executive Director's timesheet will be signed off by the Board or CLEO Chair.
- All payroll is distributed by ACH. If a paper check needs to be created, Executive Director will approve prior to payroll creation/distribution of check.

## Funding of Annual Leave

Per Unified Guidance 2 CFR 200.431(b) the South Central region will maintain and keep a separate checking account for employee's vacation earned but not taken. This account will reflect our Vacation Policy on accruing Vacation as follows:

The SCWIB encourages each employee to take an annual vacation. The SCWIB does not provide vacation pay unless vacation time is actually taken as time off from work, or upon separation.

- A. An employee's entitlement to earn vacation is based on the employment anniversary date. A year shall be considered completed on the first day of the month following actual completion of twelve months of service, except, if twelve months of service are completed on the first working day of the month, that day shall be the completion date.
  1. **Less Than Ten Years of Service.** Employees shall earn vacation at ten (10) hours per month with a maximum yearly accrual of 240 hours. Employees may accrue more vacation than the allotted 240 until June 30<sup>th</sup> of any year. After July 1<sup>st</sup> any accrued hours exceeding 240 will be lost or approved by Executive Director as carry over to the first quarter of the new year.

2. **Ten to Fourteen Years of Service.** Employees shall earn vacation at twelve (12) hours per month with a maximum yearly accrual of 288 hours. Employees may accrue more vacation than the allotted 288 until June 30<sup>th</sup> of any year. After July 1<sup>st</sup> any accrued hours exceeding 288 will be lost or approved by Executive Director as carry over to the first quarter of the new year.
3. **Fifteen Years of Service.** Employees shall earn vacation at fourteen (14) hours per month with a maximum yearly accrual of 336 hours. Employees may accrue more vacation than the allotted 336 until June 30<sup>th</sup> of any year. After July 1<sup>st</sup> any accrued hours exceeding 336 will be lost or approved by Executive Director as carry over to the first quarter of the new year.

- B. Vacation time is not earned during an unpaid leave of absence or sick leave that exceeds 30 consecutive calendar days. Earning resumes upon return to active status.
- C. Upon separation of employment an employee shall be compensated for unused accrued vacation. The maximum amount of unused accrued vacation for which an employee may be compensated for shall not exceed the maximum accrual specified above.
- D. Annual Leave may be pro-rated for part-time employees in eligible positions who are in pay status of part time. Annual leave is granted by the Executive Director.
- E. Vacations may be taken by weeks, days, or hours.
- F. Selection of vacation dates is subject to approval of the employee's supervisor.
- G. If a SCWIB paid holiday falls during an employee's vacation, the holiday will not be counted as vacation taken.

The Vacation account will be reconciled at least yearly and verified with employee's time earned to ensure that all employees would be paid their vacation at any time, even upon departure from the company. This account will also include all allocable taxes associated with compensation of wages. The Vacation Account is funded under all WIOA Grants. The Vacation account in which these funds are maintained in is designated as a restricted account for this purpose only and will be balanced each month with the Executive Director and Fiscal Officer signing off on the reconciliation quarterly.

Vacation will be booked on an accrual basis and reconciled at the end of the fiscal year. As of June 30 each year the bank account will be balanced with the needed cash on hand to reflect the amount needed for the accrual. The accrual is calculated by taking the employee year end vacation hour's times their wage, adding in all applicable taxes to equal the ending balance. (Example 120 Vacation hour's x \$20/hr. = \$2400.00 x 10% (taxes) = \$2640.00)

### **Insurance Policies**

- All insurance policies will be maintained by the Fiscal Officer. Insurance policies will be carefully reviewed by the Fiscal Officer and the Executive Director before renewal. Coverage shall be maintained for worker's compensation, Cyber Liability, Directors and Officers Liability, Criminal Liability, and Business Property Liability.

## **Bonding**

- At a MINIMUM, all program operators are required to have bonding, per individual at the following levels and provided to SCWIB when requested:
  1. \$50,000 for contractors of grants of less than \$500,000 (not to exceed the total contract); or
  2. \$100,000 for contracts or grants of \$500,000 or more.
- The SCWIB Board of Directors and Officers coverage, which includes Errors and Omissions, in the amount of \$1,000,000 per occurrence/\$1,000,000 aggregated as well as Employee Practices and General Liability in the amount of \$1,000,000 per occurrence/\$2,000,000 aggregated. All staff and board members are included in this coverage. All personnel of the SCWIB are bonded at \$100,000.

## **Meeting Policy:**

- If a meal is provided for meetings held by the County Commissioners, WIB Members, WIB Committees, WIB Staff and/or Sub-Recipient Staff/Partner Staff approval by the Executive Director is required for each event. Individuals that are deemed non-essential to the purpose of the meeting by the Executive Director will have to be charged to non-WIOA funds, provide their own, or reimburse the WIB. Meals will be provided under the following criteria. Meal rates will be based on the General Services Administration website, GSA.gov allowable rates in place at the time of the meeting.
  - Breakfast meeting held between 7:00 a.m. - 9:00 a.m.
  - Lunch meeting held between 11:00 a.m. - 1:00 p.m.
  - Dinner meeting held between 5:00 p.m. - 7:00 p.m.
  - All meetings require an agenda and a sign-in sheet.
- The WIB also allows the purchase of refreshments in conjunction with activities that recognize retirement, special accomplishments, and work related pre-conference and conference events. This includes the cost of food and non-alcohol drinks. Cost shall be limited to the meeting policy and pre-approved by the Executive Director.

## **Procurement and Purchasing**

- For purposes of this Manual, 'purchase' shall mean acquisition of any goods or services, including selection of service providers or staffing services/agencies. Sub-recipient must, therefore, not utilize simple purchasing procedures to procure services that invoke full procurement procedure.
- Procurement involves the overarching process of buying goods and services. The process includes, but is not limited to, purchase planning, sourcing activities, value analysis and strategic vetting of vendors, vendor selection, negotiations, and the actual purchasing of goods and services. It is important not to equate the procurement

process with the “purchasing.” The Uniform Guidance, 2 CFR 200.317 – 200.327, provides procurement standards for all recipients of Federal grants.

- The Missouri statutes authorize the Division of Purchasing and Material Management (DPMM) to provide procurement services through a joint purchasing program to political subdivisions and quasi-public governmental bodies. Sub-recipients and their sub-recipients are equally encouraged to use this resource. Additional information, member listing, and a membership form for the Cooperative Procurement Services program can be found at [www.oa.mo.gov/purch](http://www.oa.mo.gov/purch).
- Procurement Process – Based upon the estimated cost the agency shall determine, by written documentation, what procurement options are allowable and select the appropriate option. Procurement options are based on meeting 2 CFR Part 200 minimum requirements plus any more restrictive local requirements.
- Purchase Less than \$3,500.00-This type of purchase may be made from any local vendor without solicitation of bids. The agency is required to utilize the best known price. The purchase order, needs assessment, cost estimate, and invoice are the only documentation required.
- Purchase of \$3,501.00 up to \$24,999.99 -\_This type of purchase requires three written bids from separate vendors. The agency shall prepare a written description of the item(s) or services(s) and give it to all prospective bidders. Request for Bids shall be sent to an adequate number of offers’ exceeding three to ensure receipt of at least three bids. Each written response shall be analyzed to ensure that it meets the description. Those that meet the descriptions are considered bids. “Lowest and Best” may be utilized for awarding services contracts. However, prior to award, all bidders must be aware of the analysis that will be used to establish this award. The person making the analysis shall prepare a written price analysis of each bidder to determine cost reasonableness and the methodology for selection. The written description and all responses shall be retained. Each shall be noted as bids or not bids and the person making that determination shall sign or initial each response. The written analysis of each bidder and the methodology for selection shall be signed and retained.
- Purchase of \$25,000.00 or More -\_This type of purchase requires a formal advertised Competitive Bid Process. The following items must be included in that process:
  - 1) Advertisements – The need for an item or service must be presented to the public in at least two newspapers of general circulation, which should be selected to provide the best coverage of an area. Additionally, written notification of request for bids shall be made to an adequate number of offers exceeding three to ensure receipt of three bids. Advertisements are to be documented by a tear sheet (a copy of the actual ad) and certification of publication (a notarized statement confirming publication). All bids of this nature will be listed on the SCWIB website.
  - 2) Preparation of RFP – Either a Request for Proposal (RFP) or an Invitation for Bid (IFB) must be prepared to tell prospective bidders what they must know to submit their bids. An RFP is a solicitation procedure and a document that indicates what is to be accomplished and requests the bidder to indicate how it will be accomplished and the

cost. A copy of the original RFP or IFB and any amendment thereto shall be retained. A list shall be maintained of who received RFP(s) or IFB(s). The RFP is not used when there is a "standard" associated with the requirement. In using an RFP, the contracting agency may elect to award the contract by using one of several proposal evaluation methods.

Evaluation on a point system (40 points cost, 20 points experience, 20 points expertise, and 20 points plan) or on a priority system (proposals that meet the minimum requirements are ranked "best to worst" and funded until all funds are obligated). This permits consideration of other factors in addition to price.

An IFB is a type of procurement and a document used in a formal competitive bidding process. The documentation contains a precise statement and complete specification of what will be purchased. Because it allows no choice in how the work will be performed, it essentially requests only a cost from the bidder. The IFB is appropriate for use in purchasing services for which there is a known industry/professional or other mandated standard governing the quality and test for acceptability for the work to be performed. The IFB states contractor qualifications, terms, conditions, and task/requirements, allowing only one interpretation. Therefore, each bidder is bidding on the exact same thing. It is this characteristic that permits bid comparison and contractor selection solely on the basis of price.

- 3) Distribute the RFP/IFB – The RFP or IFB shall be sent to anyone responding to the advertisement. Additionally, the agency shall also send it to known vendors exceeding three in an attempt to get as many bids as possible.
- 4) Form an Evaluation Committee – An evaluation committee must be formed with at least three members. The number of members and the makeup of the committee should be such that there is no appearance of impropriety. The appointment of the evaluation committee shall be done in writing and retained.
- 5) Hold a Pre-Bid Conference – It is advisable to hold a meeting with prospective bidders to answer questions and clarify issues. This conference may disclose the need for written amendments to correct or clarify the original RFP or IFB. A list should be maintained of those attending the pre-bid conference.
- 6) Receive and Log Bids – Bids received shall be time stamped, logged, and placed under lock until the bid opening. Bids received after the closing time should be returned, unopened to the bidder and a note shall be made for any bids returned to be filed with the log. One copy of each bid, including the envelope it was sent in, should be retained with the log of bids received.
- 7) Open Bids – Bids shall not be opened prior to the stated closing time and date. The bids should be opened by at least two people and a note shall be made of those attending the bid opening. The bids are then forwarded to the members of the evaluation committee.
- 8) Evaluate the Bids – Committee members should read all bids before meeting as a group. The committee shall schedule a meeting to evaluate the bids. The first item of business

is to determine if each bid is responsive. Responsive bids are those that conform to the essential elements of the solicitation. Non-responsive bids may be omitted from further analysis. A written report deeming each bidder either responsive or non-responsive must be prepared with adequate documentation of the reasoning for any bid deemed non-responsive. All response bids must have the following:

- a) The responsive proposals should be analyzed in accordance with the evaluation criteria.
  - b) The committee must make the contract award(s) decision based upon their evaluation. The committee will either make the award, if empowered to do so, or make a recommendation to the appropriate authority for the award. The committee may also recommend that no award be made, if there are reasons why the award is not in the best interest of the program.
  - c) The committee shall prepare a formal report on the award and recommendation for aware of lack thereof.
  - d) Competitive-Formal Advertised Competitive Bid Process does not have a minimum number of proposals required; however, should only one be received or deemed responsive, it is imperative that reasonableness of cost and price analysis is completed.
- 9) Debarred and Suspended Parties – No agency or its sub-recipients shall make any sub-grants or permit any contract or sub-contract at any tier to any party that is debarred or suspended or is otherwise excluded from or ineligible for participation in Federal assistance programs.
- 10) Award – Either the committee or the appropriate authority shall issue an award notice to the successful bidder. The appropriate authority may take the committee recommendation; reevaluate the bids based on all applicable requirements included in the procurement system guidelines or throw out all the bids. If the committee recommendation is not taken, the appropriate authority shall prepare a formal report on the award of lack thereof.
- 11) Three Bids Unavailable Waiver – The three bid requirement described above may be waived when the service region has determined that there is only a single feasible source for the supplies and/or services. A single feasible source exists when:
- a) Supplies are proprietary and only available from the manufacturer or a single distributor.
  - b) Based on past procurement experience, it is determined that only one distributor services the region in which the supplies are needed: or
  - c) Supplies are available at a discount from a single distributor for a limited period of time.
- 12) Items Exempt from Competitive Procurement: Sole Source Exemption – Exempt procurements must follow the requirements in this section of the guide dealing with reasonableness of cost and price analysis, cost reimbursement basis, and debarred and suspended parties. Agencies are required to select the best know price from vendors.
- The following items are exempt from competitive procurement:



- a) Magazines
- b) Books
- c) Periodicals
- d) Newspapers
- e) Any form of direct advertising space and time, unless there are multiple businesses in the area able to provide the same services to the same coverage area needed and same demographics.
- f) Conferences – The cost of attending or participating is exempt. The cost of putting together a conference is not exempt.
- g) Training Sessions and Seminars – related to the individual’s profession or program.
- h) Copyrighted materials such as films, film strips, books, pamphlets, video tapes, or audio tapes (computer software is not included in this category). Copyrighted materials are defined as those which are available for purchase from only the publisher owning an exclusive copyright or from a single distributor operating under an exclusive franchise from the publisher.
- i) Update of computer software which the agency already owns.
- j) Repair services and operational supplies from original manufacturer, if such repairs/parts/services/supplies must be performed or obtained by the original manufacturer or by the manufacturer’s authorized service center, because (1) the nature of the repair, service, or supplies are available only from the original manufacturer as a result of a lawful patent, or (2) the technical nature of the repair or service can only be performed by the original manufacturer due to a patent design or technical manufacturing process, or (3) repairs of such equipment would violate the terms of, or part of, the equipment warranty or purchase agreement.
- k) Agencies eligible to acquire equipment from either State or Federal surplus property may do so without any additional procurement practices.
- l) Agencies eligible to buy from state contracts awarded by the Division of Purchasing may do so without any additional procurement practices.
- m) Agencies may contract with DWD to provide statewide coordinated services.
- n) Agencies may contract with the State of Missouri, Department of Elementary and Secondary Education (DESE) to provide educational services provided DESE does so at no additional administrative cost.

- Purchase Order Exemptions

The following expenditures are exempt from purchase order requests:

- Local purchases of kitchen supplies.
- Local purchases of meeting supplies.
- Local purchases of miscellaneous supplies ordered directly through the Executive Director.
- Local purchases of office supplies are under \$500.
  
- Emergency Purchases – Emergency purchases for a situation that creates a serious and obvious threat to public health, safety or operation of the agency in executing its legal responsibilities to the public, or property in its legal care or control, as may arise by reason of flood, epidemic, illness, riot, natural disaster, accident, equipment failure, or similar cases will require strict documentation of the existing emergency condition to be filed with the purchase order and invoice.

(1) An emergency purchase can only be allowed when immediate action is necessary to resolve an extraordinary situation and the resolution of the condition receives priority over routine operations and duties of the agency. The director of the agency, or someone acting in the director's capacity, must declare an emergency. Non-life-threatening emergencies in excess of \$2,500.00 require telephone concurrence from DOWD. A written notification shall follow the telephone concurrence.

- Sale of Agency-Owned Equipment – In the event that agency-owned equipment under \$5,000.00 is replaced or no longer deemed necessary or viable, the said equipment will be put up for sale. Attempts must be made to find the “Fair Market Value” of said item. A full disclosure of said item will be provided to interested bidders. Sealed, unopened bids will be solicited by placing an advertisement in at least one (1) local newspaper and on the South Central WIBs website for a period of at least one (1) week, not to exceed three (3) weeks. Items will be sold to the highest bidder. Agency-Owned and/or Other-Owned equipment in excess of \$5,000.00 will require the original awarding agency's permission before disposal and in accordance with their instructions.
- Sole Source Purchases; CFR 200.320:  
Sole source purchases are specialized items geared to meet specific needs of the program. Due to certain conditions, such purchases do not have a marketable competitor who can meet the needs of the purchase. Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:
  1. The item is available only from a single source.
  2. The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
  3. The Federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the non-Federal entity; or
  4. After solicitation of a number of sources, competition is determined inadequate.
- Contracting with small and minority businesses, women's business enterprises, and labor surplus area firms. CFR 200.321
  - (a) SCWIB must take all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible.
  - (b) Affirmative steps include:
    - (1) Placing qualified small and minority businesses and women's business enterprises on solicitation lists;
    - (2) Assuring that small and minority businesses, and women's business enterprises are solicited whenever they are potential sources;
    - (3) Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses, and women's business enterprises;

- (4) Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority businesses, and women's business enterprises;
- (5) Using the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and
- (6) Requiring the prime contractor, if subcontracts are to be let, to take the affirmative steps listed in paragraphs (1) through (5) of this section

### **Payments to Employers Policy**

- The Board and its One Stop Operator have the responsibility to institute adequate and effective internal controls to avoid fund mismanagement, fraud, waste or abuse. Certain WIOA programs and special grants may require reimbursement payments to employers, including but not limited to, On-the-Job Training (OJT) and Incumbent Worker Training (IWT) programs.
- Payments to employers are authorized when necessary for the proper administration of a program. Employer payments must:
  - Be related to a specific program;
  - Be allowable under Federal Regulations;
  - Be allowable under applicable contract terms;
  - Be necessary for the operation of the program; and
  - Be properly documented.

Under no circumstances will payments be made without a program agreement in place with the employer. Payments shall only be made in accordance with the program agreement. Payments will be made on a reimbursement basis only. No advance payments are allowed.

Employers participating in OJT projects may request reimbursement of wages paid to OJT participants on a monthly basis with the following documentation:

- A completed OJT Reimbursement Form showing the actual days worked and hours per day; and
- A copy of the participant's monthly payroll record/paystub clearly showing the total actual hours worked and the hourly rate of pay.

OJT reimbursements may only be made for actual hours worked at straight time. No reimbursements are allowed for holiday pay, annual leave, sick leave, or other paid time off. In the event a participant is earning overtime, reimbursements may only be based on the regular straight time pay rate, not the increased overtime wage rate.

Employers participating in IWT may request reimbursement upon the completion of the training project if the following conditions are met:

- Verification that training has been completed;
- A paid invoice for receipt showing the full cost of training and the payment date;
- The employers non-federal share of the cost, through direct payment or in-kind matching, has been verified; and
- Payroll verification that each IWT trainee has received a pay increase. Increases must be given no later than 6 months following the last day of training.

### **Record Retention**

- Record retention describes the length of time a document or a record will have to be maintained as an active document or record. It also provides guidelines on the final disposition

of documents or records after the end of their mandatory retention period. The development and effective implementation of a record retention policy is very vital in providing legal and compliance guidelines to employees. Records and/or documents may include, but are not limited to, paper documents, e-mails, Web files, text files, sound and movie files, PDF documents, and all Microsoft Office or other formatted files, etc.

- Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a sub-recipient.
- The SCWIB and its past sub-recipient's must retain all records applicable to Department of Labor (DOL) awards. Records shall include, but are not limited to: financial records, supporting documents, statistical records, and all other records pertinent to a grant or contract. The Code of Federal Regulations at 29 CFR 97.42 (for all state and local government agencies) or 29 CFR 95.53 (for all non-state or non-local government entities) requires records to be retained for a period of three (3) years from the date of the final expenditure report. The aforementioned records will be retained beyond three (3) years if any litigation or audit is begun or if a claim is instituted involving the grant or agreement covered by the records.
- The SCWIB may request and take custody of sub-recipient's records. If the SCWIB has made special arrangements for a sub-recipient to transfer any records that are continuously needed for joint use or for custody or when the sub-recipient transfers records to the USDOL, the three-year requirement is not applicable to the sub-recipient in question.
- Records must be stored and retained in a manner that will preserve the integrity and admissibility as evidence. Adequate measures must, therefore, be in place to forestall the defacing of records; especially in times of disaster. Disaster recovery plans must embody backup for important records.
- Approval must be granted by the OWD prior to the destruction/disposal of records. A written request to destroy records must be submitted to: [OWDFinancialHelpDesk@ded.mo.gov](mailto:OWDFinancialHelpDesk@ded.mo.gov). The final destruction of records is contingent on OWD's written approval. The method of record destruction/disposal is relative to the confidentiality of the record or document. Records or documents which references individual personnel or participants, for example, must be obliterated for discarding.
- The records retention and custodial requirements extend to record retention requirements may be found at 2 CFR 200.333-200.337 of the Uniform Guidance.

### **Storage of Safeguarded Records**

All safeguarded records shall be kept in locked file cabinets or storage cabinets when not in use in the day-to-day conduct of business. In addition, safeguarded records, designated as confidential, shall be kept under lock and key. Employee records may only be viewed by another staff member with the approval of the Executive Director.

## Public Access to Records

- Providing responsible stewardship for, and oversight of, federally funded workforce programs must be accomplished in a way that demonstrates integrity, accountability, and transparency in order to preserve the public trust.
- The Uniform Guidance, 2 CFR 200.226 (a), provides that “The Federal awarding agency, Inspectors General, the Comptroller General of the United State, and the pass-through entity, or any of their authorized representative, must have the right of access to any documents, papers, or other records of the non-Federal entity which are pertinent to the Federal award, in order to make audits, examinations, excerpts, and transcripts. The right also includes timely and reasonable access to the non-Federal entity’s personnel for the purpose of interview and discussion related to such documents.” The right of access is not limited to the required retention period but shall last as long as the records are retained (2 CFR 200.226(c)). Section 185(a) (4) of WIOA and the provisions of the Sunshine Law all buttress the need to make records accessible to the public upon request. The SCWIB will maintain adequate records and will require all its past Sub recipients to maintain adequate records and make such records accessible to the OWD and/or any authorized representative of the Federal or State government upon request.

## Confidentiality

It is important for agency employees, and those involved in business transactions (expenditures, purchases, payroll, etc.) to understand that confidentiality is an integral part of all actions of the agency. This policy extends to clients as well as to employees. A signed confidentiality information user attestation form will be placed in each employee’s file.

The confidentiality principle mandates that the agency and its agents take steps to:

- 1) Identify what pieces of information/knowledge that are required for business-related purposes are confidential;
- 2) Decide how said confidential information is to be recorded and then physically safeguarded;
- 3) Identify under what circumstances said information may (must) be shared with other entities or individuals and how that sharing is to take place;
- 4) Determine how breaches of confidentiality, whether deliberate or inadvertent, will be dealt with within the agency’s disciplinary processes.

This policy and procedure will address the above four points.

## General Confidentiality Rules

- a) All records will be placed in labeled file folders and filed by program in file cabinets and desk drawers.
- b) Printouts will be kept in binders.
- c) Payroll maintenance information is filed each month in a folder and kept in a locked file cabinet in the Financial office. Permission will be required from the Executive Director or Board Chair before releasing payroll information to outside sources.

- d) Staff members will be given instructions regarding confidentiality on and away from the job.
- e) All staff will sign a confidentiality form that will be placed in their employee file. See Employee Manual.
- f) The SCWIB and its sub-recipients will follow OWD Issuance 19-2019, Change 1 Confidentiality and Information Security Plan. All staff must register for and complete the Confidentiality Course in the LMS system, sign the Confidential User Attestation Form, and submit it to the SCWIB before being granted access to ANY confidential information. For new staff requesting State Case Management System access, staff must register for and complete the Confidentiality Course in the LMS system, sign the Confidential User Attestation Form, and submit it to the SCWIB, who will then submit a request for State Case Management System access.
- g) A signed Confidentiality Oath/Confidential User Attestation Form will be placed in each employee's personnel file.

### **Financial Monitoring**

- The SCWIB Fiscal Officer conducts a formal written financial monitoring of all sub-recipients if applicable. These records are traced to their books, and a review of their trial balances is conducted to assure accuracy with SCWIB fiscal records for each agency. An examination is conducted to determine if program income exists, is accounted for, and reported in accordance with applicable requirements. Reviews and interviews are conducted to ensure staff are following the applicable uniform cost principles included in the Uniform Guidance in determining costs are applicable to the procurement system guidelines. A review of the cost allocation system; a regular examination of expenditures to test transactions against cost categories and cost limitations are conducted. A review and certification of the procurement process by testing the procurement transactions are conducted along with documentation for compliance with SCWIB procurement system guidelines. The Fiscal Officer will perform a Quarterly Review each quarter of all sub-recipients following the Statewide Sub-State Monitoring Policy 11-2021 Financial Monitoring section of this issuance. A file review report is provided to the sub-recipient within 30 days of review, and corrective actions (if any) will be notated in the report. The sub-recipient will then have 30 days to respond to SCWIB Fiscal Officer.
- Monitoring of Department of Social Services (DSS) programs outside of the WIOA programs will be conducted once a year. DSS grants will be reviewed each month with supporting documentation sent in with the monthly billing. The monthly workbook for wages should be sent in each month along with the participant charges for verification. DSS also requires a participant log with each months billing. All of these documents must be sent to the SCWIB office by the 5<sup>th</sup> of the month. Once a year Fiscal Officer will send sub recipient a report for the DSS Monitoring which will include any findings, concerns or comments.
- Monitoring for any other programs will occur per grant requirements.

### **Information and Knowledge about Agency Employees**

This policy identifies as confidential any information known about employees that is not defined as public. Items identified as public are: employee name, salary range, job title, and job description.

Occasionally the agency is required to submit resumes on employees to a funding source as part of a funding proposal. Otherwise, information about employees shall be made available outside the agency only when:

- a) Authorized by the employee;
- b) Such information is subpoenaed by a court of law;
- c) Such information is disclosed to law enforcement agencies for the purpose of initiating an investigation of suspected unlawful behavior.

Information sharing is allowable within the agency by:

- a) Supervisors on a “need to know” supervisory relationship between the employee and immediate supervisor; managers standing in a line of authority relationship to the supervisor and employee; and the evaluation of an employee for another job within the agency when the employee has applied for said job. In this latter case, the hiring supervisor and members of any hiring committee shall receive information relevant to the hiring process (i.e. that contained on the agency’s application for employment) and the results of job performance evaluations. The employee’s present supervisor is authorized to discuss the employee’s job performance and work habits with the hiring supervisor.
- b) Agency staff responsible for handling documents and records containing employee information, such as the Equal Opportunity Officer and the Fiscal Officer.
- c) Funding source monitors and representatives of accounting firms under the same circumstances described above. However, information such as performance evaluations, garnishment records, and health insurance claims will not be routinely available for review.
- d) The employee, who shall have access to his or her own records. Please see SCWIB Personnel Manual for details.

### **Mandatory Disclosures**

- SCWIB and its Sub-Recipients shall comply with 2 CFR Part 200.113 Mandatory Disclosures. In a timely manner in writing, all violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the Federal award, must be disclosed to OWD.

### **Fraud, Program Abuse and Criminal Conduct**

- Fraud may be defined as the intentional or deliberate deception to secure monetary or personal gain. It may encompass, but not limited to:
  1. Bribery, forgery, extortion, or embezzlement.
  2. Theft of participants’ checks
  3. Kickbacks from participants or contractors
  4. Intentional payments to a contractor without expectation of receiving services.
  5. Payment to ghost enrollees
  6. Misuse of appropriated funds
  7. Misrepresenting information in official reports
  8. The Uniform Guidance 200.435 (3) defines fraud as acts of fraud or corruption or attempts to defraud the Federal Government or to corrupt its agents; acts that constitute a cause for debarment or suspension as specified in agency regulations) and acts which violate the False Claims Act.

### **Sub recipient or Contractor Determinations**

- A subrecipient is an entity that receives a “subaward” (agreement to carry out part of a federal program). The sub agreement should have a detailed scope of work and a budget that specifies such things as salary, fringe, supplies and other direct costs, as well as an appropriate amount for participant funding.
- A subcontractor, (vendor) on the other hand, is an entity that receives a legal contract, by which an entity (grantor) purchases property or services in order to carry out a project or program under a contract or federal award.

### **Close OUT**

- SCWIB shall comply with the terms and conditions concerning closeout of sub awards in 2 CFR part 200.243. Closeout, with the exception that after the period of performance is complete, SCWIB will have two (2) CPR cycles instead of 90 calendar days where applicable.

Please find included in this manual pertinent Fiscal Policies approved by the South Central Workforce Investment Board of Directors.

**Approved by the South Central Workforce Investment Board and Chief Local Elected Officials on April 23, 2024. This version supersedes any previous manuals.**





# South Central WORKFORCE Investment Board

408 Washington Ave. Suite 210, West Plains, Missouri 65775 ❖ Phone 417-257-2630 ❖ MO Relay 711

## Facility/Safety Plan

Current Policy Effective Date: 07-23-2024

Reviewed: 07-09-2024

1. An Emergency Contact List will be completed for each location and shall be distributed to all supervisory staff. Each location will also have an Emergency Contact List that will designate the name(s)/title(s) of the staff that will handle an emergency as well as describe the responsibilities including:
  - contacting law enforcement/emergency personnel; operating emergency equipment;
  - providing medical assistance such as CPR;
  - ordering evacuation or shelter-in-place procedures and other actions that will be needed in an emergency.
2. If the designated representative is not available, personnel should report the threat to their supervisor or the Executive Director. The priority when an emergency occurs is life safety! This policy will clearly communicate to job center staff that any staff member that feels threatened by the behavior of a customer or occupant of the building is authorized to call 911.
3. Disruptive Customers who access the job center or other SCWIB sites/worksites and display abusive, violent, or threatening behavior that creates a disruption (and threat) for staff and other job center customers, may need to be barred or restricted from entering the job center or other SCWIB site with Executive Director approval. Prohibited behavior includes but is not limited to the following:
  - Disruptive behavior, which includes disorderly conduct, physical abuse, and abusive or threatening language.
  - Theft, vandalism, or other illegal acts during a visit to the job center.
  - Displaying violent or aggressive behavior that warrants alarm for the safety and health of other individuals.
  - If the person is running and looking about furtively as if they were being pursued. • A person exhibiting unusual mental or physical symptoms, such as (1) inability to hold a cohesive conversation, (2) inability to focus on a particular subject, or (3) inappropriate clothing. If suspicious persons are discovered, either inside or outside, the building, staff should consult with their supervisor and notify law enforcement immediately.

Partner of  network

South Central Workforce Investment Board is an equal opportunity employer/program.  
Auxiliary aids and services are available upon request to individuals with disabilities.



South Central  
**WORKFORCE**  
*Investment Board*

408 Washington Ave. Suite 210, West Plains, Missouri 65775 ♦ Phone 417-257-2630 ♦ MO Relay 711

4. Any person who makes substantial threats, exhibits threatening behavior, or engages in violent acts on the premises will be removed from the property as quickly as safety permits, and may be asked to remain away from the premises pending the outcome of an investigation into the incident.
5. When threatening behavior is exhibited or acts of violence are committed, the SCWIB or OWD will initiate an appropriate response. This response may include but is not limited to, suspension and/or termination of any business relationship, restricting access to the job center or SCWIB worksite, and/or criminal prosecution of the person/persons involved. The type and length of restriction may be permanent or temporary and will be based on the severity and extent of the violent act or behavior. The SCWIB and/or OWD reserves the right to respond to any actual or perceived acts of violence in a manner we see fit according to the particular facts and circumstances. Customers and/or staff that damage property may be held liable for any damage to property due to misuse, neglect, malicious intent, or negligence during their use of said property.
6. If a customer or staff willfully causes or attempts to cause physical damage to the facility or equipment, enters unauthorized areas, or refuses to comply with the directives of the site supervisor, they will be asked to leave. This may include but is not limited to, bringing food and beverages into the worksite, unattended children, or uncontrolled service animals.
7. Staff will arrange with the customer to deliver the services in another manner or at another time. Reporting whenever there is damage, loss of property, or injury to customers or staff, the incident should be reported to the Executive Director immediately. All pertinent information such as police reports, the extent of damage, cause of injury, etc. should be included.
8. Contact: Please direct comments or questions regarding this policy to Jody James, Executive Director, at 417-257-2630 or email [jjames@scwib.org](mailto:jjames@scwib.org).
9. Attachments: None

Partner of **americanjobcenter** network

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# South Central WORKFORCE *Investment Board*

408 Washington Ave. Suite 210, West Plains, Missouri 65775 ♦ Phone 417-257-2630 ♦ MO Relay 711

Company Policies and Procedures

Original Approval Date: 07-01-2005

Revised: 06-04-2018

Revised: 11-01-2023

Current Policy Effective Date: 07-23-2024

## **Subject: Reporting of Waste, Fraud, or Abuse**

Purpose: Recipients of federal awards under WIOA are obligated to report incidents of fraud, waste, misappropriation, or theft of those funds by the recipient, or a sub recipient, as a condition of receiving those funds. Legal action will be taken regarding cases of fraud.

1. Eligibility: All employees, board members, committee members, and sub-contractors.
2. Substance:
  - To aid in the detection of fraud, program abuse, or criminal conduct, the following definitions are provided. These definitions are neither fully inclusive nor restrictive of all activities that may be included under each activity:
    - Employee/Participant Misconduct - These actions include, but are not limited to, conflict of interest or the appearance of conflict of interest, involving outside employment; business and professional activities; the receipt or giving of gifts, fees, entertainment, and favors; misuse of federal property; misuse of official information; and such other activities as might adversely affect the confidence of the public in the integrity of the government as well as serious violations of federal and state laws.
    - Fraud, Misfeasance, Nonfeasance or Malfeasance - Any alleged deliberate action, which appears to be in violation of applicable federal, state, or local statutes and regulations. This category includes, but is not limited to, indication of bribery, forgery, extortion, embezzlement, kickbacks from participants or contractors, intentional payments to a contractor without the expectation of receiving services, payments to ghost enrollees, misuse of appropriated funds and misrepresentation of information in official reports, including failure to report outstanding debt(s) on application for federal assistance.
    - Gross Mismanagement - Actions or situations arising out of management ineptitude or oversight, leading to major violations of the legislative requirements, regulations, or contract/grant provisions. Such actions or situations have the potential to severely hamper the accomplishment of program goals, waste government resources, and jeopardize future support for a particular project. This category includes, but is not limited to, unauditible records, unsupported costs, highly inaccurate fiscal reports or program reports, payroll discrepancies, payroll deductions not paid to the Internal Revenue Service (IRS), and lack of adequate internal control procedures.
    - Misapplication of Funds - Any alleged use of funds, assets, or property for purposes/activities not authorized or provided for by legislation or regulations grants,

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or contracts. This category includes, but is not limited to, nepotism political patronage, use of participants for political activity, ineligible enrollees conflict of interest, failure to report income from federal funds, violation of contract/grant procedures, the use of federal funds for other than specific purposes, and failure to report compromise of federal debt for IRS purposes.

- The Executive Director will request written permission from the Division of Workforce Development to destroy records. Sub-contractors will request written permission for the board who will then in turn request from the Division of Workforce Development permission to destroy records that have been retained by the sub-contractors relating to Department of Labor grants. The board understands that to receive written permission to destroy records, we must have an accepted audit on file that corresponds to the records being destroyed.
  - Reporting instances of fraud, misapplication of funds, gross mismanagement, and any other incidents of known or suspected criminal or other activities shall be made to the Executive Committee of the Board. In accordance with federal regulations, no action will be taken against any employee board or committee member, grantee, or contractor for disclosing information of criminal or improper activities or making a complaint through the proper channel. The reporting party's identity will not be disclosed except where there is consent or it is determined that disclosure will be unavoidable during the course of an investigation.
  - All employees and comprehensive one-stop center partners shall be notified of availability of the Office of Inspector General (OIG)/USDOL Hotline for providing information confidentially. The OIG/USDOL National Hotline number is 1-800-347-3756 The National Hotline was established for employees and the public. It may be used to notify the OIG of suspected fraud, abuse, or waste in any programs funded by the USDOL. Information supplied via the Hotline should be as specific as possible to enable the OIG to identify and solve the problem. The Hotline should not be used for resolving employee grievances, EEO complaints, labor disputes, or other personnel concerns.
3. Contact: Please direct comments or questions regarding this policy to Jody James, Executive Director, at 417-257-2630 or email [jjames@scwib.org](mailto:jjames@scwib.org)
4. Attachments: None

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## Business Travel Expenses

Original Approval Date: 07-01-2005

Revised: 06-04-2018

Revised: 11-01-2023

Current Policy Effective Date: 01-23-2024

Reviewed: 04-23-2024

Board members and employees will be reimbursed for reasonable travel expenses as long as they were necessary to meet business objectives. All overnight travel must be pre-approved by the Executive Director. Once travel has been approved employees are responsible for making their own travel arrangements. Requests for overnight travel should be submitted on the attached form. Expenses will only be reimbursed if they are within allowable limits and have the required documentation.

### 1. Transportation

- Use of your personal vehicle will be reimbursed at the Federal mileage rate for the time period of travel. Odometer readings or online mapping documentation is required.
- Tolls
- Parking
- Taxi, Commuter Bus, Airport Limousine
- Rental Vehicle-Receipt Required
- Airfare (including baggage fees)-Receipt Required

### 2. Lodging

- Lodging will be reimbursed up to the Federal Per Diem Rate for the location of stay CONUS rates can be found at [www.gsa.gov](http://www.gsa.gov).
- An exception can be made to exceed the CON US lodging rate if the employee is attending a conference and staying at the conference hotel or within a reasonable distance of the conference hotel with prior approval from the Executive Director.
- Lodging is allowable if required business is scheduled for more than one day. Exceptions will be approved by the Executive Director.

### 3. Meal and Incidental Expenses

- Meal and [incidental Expenses will be reimbursed at the Federal Per Diem Rate for the location of stay. CONUS rates can be found at [www.gsa.gov](http://www.gsa.gov).
- Meals will only be reimbursed if an overnight stay is required.
- Meals will be reimbursed at 75% of CON US rates on the first and last day of stay.
- The Federal Per Diem Rate will be reduced for each meal that is provided to the employee by the hotel, conference or meeting location. Continental breakfast and snack/refreshment breaks provided do not apply.
- Meeting or conference meals that are required during the course of business but not provided will be reimbursed at actual cost.

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If you are involved in an accident while on business travel, immediately report the incident to your supervisor regardless of how minor. If you use a vehicle owned by, leased, or rented by the South Central Workforce Investment Board, you may not use that vehicle for personal reasons unless you receive advance approval.

There may be times when you want to invite a family member or friend to accompany you on a business trip. There may also be times when you want to combine a business trip with personal travel. In both cases, you must first get prior approval from the Executive Director. Since the purpose of your trip is business, we need to make sure that nothing interferes with that objective. You are responsible for any expenses related to the personal portion of the trip or for your companion.

Board members and employees must turn in a Business Travel Expense Report within 10 days of the date of travel if a company credit card is used. Unless specifically noted above receipts are not required for Meals and Incidental Expenses or other travel cost less than \$75.00. Lodging should be direct billed whenever possible. Any expense paid with a company credit card will require a receipt (see Credit Card Policy for more information).

Contact: Please direct comments or questions regarding this policy to Jody James, Executive Director, at 417-257-2630 or email [jjames@scwib.org](mailto:jjames@scwib.org).

Attachment: Travel Request Form

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