Western Virginia Workforce Development Board
Executive Committee Meeting
June 13, 2019 – 10:00 AM
313 Luck Avenue SW
Roanoke, VA 24016

I. Welcome

II. Public Comment

III. Director's Report

- Operational Consultant Final Report

IV. Old Business

V. New Business

- Financial Operations Manual

VI. Other Business

VII. Adjournment

Next Meeting
Western Virginia Workforce Development Board Meeting
June 21, 2019 – 9:00 AM
Dabney S. Lancaster Community College

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One-Stop System Evaluation Report

May 2019

One-Stop System Report

Executive Summary

The evaluation was conducted by Mary Ann Lawrence of PowerNotes LLC during May of 2019 with an on-site review and off-site analysis of policies and other pertinent information.

The evaluation provides a framework for continuous improvement efforts and is intended to identify areas for improvement to assist Virginia Career Works Blue Ridge Region maintain high performance. This is an independent review with the intent of helping the local workforce area make enhancements to the local One-Stop System. Nothing in this report shall be construed as questioned or disallowed costs. The evaluation includes qualitative findings that will help the area with improvements.

This third-party evaluation focused on policy analysis, performance measures, Center operations, facility design, customer flow, partner coordination, One-Stop Operator presence, and organizational structure. Techniques used were: document reviews, partner interviews, facility tours,

Purpose of the Review

The Local Workforce Development Board and the Chief Elected Officials in the Virginia Career Works Blue Ridge Region oversee the One-Stop System responsible for employment and training opportunities for jobseekers, youth, and business customers. Included in the responsibilities is ensuring established policies and procedures achieve program quality and the outcomes meet objectives of the Workforce Innovation and Opportunity Act.

The Local Workforce Area contracted with PowerNotes LLC to provide an objective evaluation of its One-Stop System.

and customer flow analyses.

There were several qualitative observations and areas for improvement identified with recommendations provided in this report.

In general, the reviewer found the Local Workforce Area, both administratively and operationally, to be above average and doing a very good job.

Administrative staff is knowledgeable about WIOA and its requirements. Operational staff is also knowledgeable about WIOA. It is particularly notable that the relationships between partner agencies appear to be very good.

In summary, areas for improvement findings identified include:

1. The current structure dilutes the executive leader's authority and the public perception of who is in charge.
2. Current fiscal charges are a burden on the administrative dollars.
3. Administrative staffing is very lean.
4. The executive offices are removed from partners and operational activities.
5. Communication flow is inconsistent.
6. Policies need to be more organized and easily accessible.
7. The cap for Individual Training Accounts does not align with career pathways.
8. Local Area does not differentiate business development and job development.
9. The comprehensive Center can be softened to be more customer-welcoming.
10. Comprehensive Center is not youth friendly.
11. The Franklin Center, although not a comprehensive Center, is an excellent opportunity to provide unique services but does not have an on-site Operator working with the Workforce Board. WIOA staff positioning in the Franklin Center is less than desirable.
12. Customer flow at all three Centers do not maximize referral opportunities for potential WIOA clients.
13. Case-loads of WIOA front-line workers vary with Covington being too low to support a full-time staff person.
14. Outreach and recruitment efforts are not evident throughout.
15. WIOA supervisory staff are not visible in Covington or at the Franklin Center.

More detail is provided on each of these areas for improvement in this report along with recommendations.

Promising practices were identified:

1. The One-Stop Operator holds regular partner meetings and is visible across the region.
2. Partner relationships seem very good.
3. Franklin Center and the Roanoke comprehensive Center both have an excellent footprint and unique possibilities for service delivery.
4. Posters designed with customer success stories.

Review Process

Mary Ann Lawrence of PowerNotes LLC met the Director on-site at the Administrative Office and visited each of the three Centers May 15 and May 16 in Covington, Franklin, and Roanoke.

Staff was available as needed before and during the review both on-site and via phone/email for clarification and to answer questions.

Monitoring Process
Email with information regarding the evaluation was sent to the Director.
Reviewed requested policies and procedures
Reviewed performance information
Reviewed local plan
Talked by phone with administrative staff to discuss evaluation process
Reviewed and analyzed policies
Reviewed and analyzed program guidance
Reviewed organizational chart
Visited Centers for observation, interviews, and tours
Conducted an exit session with the Director
Prepared report

Review Notes

Information Requested and Received for Review:

- List of Board Members and Representation
- Local Plan
- Memorandum of Understanding
- IFA/RSA
- Board Bylaws
- CEO Agreement

- Organizational Charts
- Center Locations with List of Full-time and Part-time Partners
- Performance Information
- Number of Enrollments in Each Funding Stream
- Budget
- Admin Job Descriptions
- Meeting Minutes for 2018/2019
- Policies – Administrative
- Policies – Operational

Findings and Recommendations

1. **The current structure dilutes the executive leader's authority and the public perception of who is in charge.**

   Currently, the Board staff are housed with the Planning Commission. The Planning Commission serves as the Fiscal Agent for the WIOA funds. Currently, the Board staff follow the Planning Commission personnel policies. However, the Director is hired by the Board's process and compensation is approved by the Board. The Board supervises their Executive. The Board's Director hires and supervises other Board staff. The Director is a salaried position. The commission requires timesheets be prepared that show 37.5 hours weekly regardless of hours worked. The leadership is monitored by Planning Commission staff as to their whereabouts and work schedule. The Board's executive serves as the point of contact and local administrative authority with funding sources and grant officers.

   RECOMMENDATION: The title for the Board Director should be changed to Executive Director from Director of Workforce Development. As the executive for the Board, the title should reflect such. The Board should establish its own personnel policies for its leadership team to provide the Director authority over Board staff reporting to her. The executive staff for the Board should be permitted to set an appropriate schedule for the Board staff and to accurately document time worked. The executive must have the flexibility to travel and prioritize on-site versus off-site work.

2. **Current fiscal charges are a burden on the administrative dollars**

   The Planning Commission has charged $60,000 annually to provide fiscal work for the WIOA Title I funding stream. It has recently been lowered to $40,000 annually. Administrative dollars are capped at 10% of expended funds in a local area.

   RECOMMENDATION: Administrative dollars have to cover the executive staff, admin rent, equipment, travel, Board expenses for meetings, Board insurance, Board Member attendance at conferences or statewide meetings, and fiscal costs. Administrative dollars are precious and have to be budgeted cautiously. The Board should work with the Planning Commission to reduce the fiscal costs to a more sensible percent of the administrative budget.

3. **Administrative staffing is very lean**

Local Workforce Areas with small administrative budgets have the same functions as large areas so staffing becomes a balancing act between what tasks to prioritize. The Executive Director typically splits his or her time between administrative functions and operational functions such as business development activities. The Blue Ridge Region has limited administrative funds and must be innovative within the parameters of the Law to staff essential functions.

RECOMMENDATION: Split the Executive Director's time between business services and administrative functions. Upgrade your current monitor to the title of either Associate Director or Operations Director and split time between admin and program. This upgraded position should serve as second in command and represent the Executive Director when appropriate at meetings locally and at the State. Operational functions should include program monitoring, continuous improvement guidance, outreach/recruitment, and technical assistance. The administrative percentage should be small with the larger responsibility being program tasks. In addition, a Business Services Coordinator should be full-time to create and manage an integrated business development process. This position would be program dollar funded.

4. **The executive offices are removed from partners and operational activities.**
During staff and partner interviews in Roanoke, it was unanimous that having the Board staff on-site at the Center would be a positive improvement. The Roanoke comprehensive Center provides an excellent opportunity for the Workforce Board to co-locate and would maximize space costs. It is important however, that the administrative staff have privacy and dedicated space for confidential communications and work.

RECOMMENDATION: The current space designated at the "employer entrance" should be built-out to provide 3 private office spaces for Board staff. The room is large and can still serve as an employer services area.

5. **Communication flow is inconsistent.**
This was an area that needs attention but is easily tackled. The conflicting priorities of the administrative staff make regular ongoing communication difficult. Information sharing is critical to enhance a perception of transparency. Perceived secrets or surprise announcements are taken negatively by staff and partners. In addition, front-line workers and their supervisory staff have a "just-in-time" practice of asking questions of the

administrative staff. Response can be varied based on information provided within the question and the administrative staff interpretation of the question.

RECOMMENDATION: A "News Flash" briefing should go out bi-weekly from the One-Stop Operator to all partners updating them on what's happening in the region including service levels and performance information of the partners. This should include a section dedicated to Executive Director announcements related to funding, new policies, Board actions, partner changes, State actions, and meetings scheduled. The "News Flash" should be approved in draft by the Executive Director or Operations Director.

In addition, a Q & A (question and answer) section should be created on a "staff only" section of the website. When a staff person has a question he or she will first look to see if the question has already been answered. If it has not been answered, the staff person will input the question and administrative staff will publish an official answer. This will help with providing a consistent response to questions and should significantly reduce administrative interruptions and provide real time help to front-line workers and their supervisors.

6. **Policies need to be more organized and easily accessible.**

Administrative practice is to use State policies when possible and only adopt separate Local policies when more clarification or specific information is required. Although a good practice, this process can be confusing to operational staff.

RECOMMENDATION: Number ALL policies whether they are State generated or Locally generated. Prepare a catalog that includes ALL policies. Show on each policy when it became effective and date(s) modified.

Review the list below to ensure that these policies exist and determine if the area is using the State generated policy or the Locally generated policy.

Policy Name	Type
Creating or Replacing Policies and Procedures	Administrative
1099's	Finance
990 Filing	Finance
Accounts Payable	Finance
WIOA Title I Adult Program Eligibility	Operations

Advertising and Marketing	Admin
Agreement Between Workforce Board and Chief Elected Officials	Board
American Job Center Designation – Comprehensive versus Affiliate	Board
American Job Center Partner Memorandum of Understanding	Board
Assessment and Testing	Operations
Bank Accounts, Statements, and Reconciliations	Finance
Barrier Documentation	Operations
Basic Career Services	Operations
Basic Skills Deficient	Operations
Business Services	Operations
Career Pathways	Operations
Case Notes	Operations
Cash Management	Finance
Co-Enrollments	Operations
Communications	Board/Admin
Complaints and Grievances	Board
Conflict of Interest	Board
Cost Pool Allocation	Finance
Credit Card Usage and Reporting	Finance
Customer Flow	Operations
Customized Training for Employed Workers	Operations
Customized Training for Unemployed Workers	Operations
Data Validation	Operations
Debt Collection	Finance
Demonstrating a Need for Training	Operations
Disallowed Costs	Finance
Dislocated Worker WIOA Eligibility	Operations
Economic Modeling Specialists (EMSI)	Operations
Equal Employment Opportunity	Board
Eligible Training Providers	Board

Exiting	Operations
External Audits	Finance
Fixed Assets	Finance
Follow-up	Operations
Incumbent Worker Training	Operations
Individual Employment Plan and Individual Service Strategy	Operations
Individual Training Accounts	Operations
Individualized Career Services	Operations
Local Elected Official Consortium Agreement	Board
Monitoring	Admin
Needs Related Payments	Board
On-the-Job Training	Operations
One-Stop Certification	Board
One-Stop Operator Agreement	Board
One-Stop Operator Procurement Policy	Board
Outreach and Recruitment	Operations
Payroll	Finance
PELL Grants	Operations
Performance Standards	Admin
Personally Identifiable and Confidential Information	Operations
Petty Cash Policy	Finance
Priority of Service	Operations
Procurement	Finance
Property Management & Inventory	Finance
Rapid Response	Operations
Reasonable Accommodation for Individuals w/Disabilities	Operations
Records Retention Policy	Admin
Referrals	Operations
Revenue, Accounts Receivable, and Cash Receipts	Finance
Sales & Use Tax Policy	Finance
Sector Strategies	Board
Self-Sufficiency Definition for WIOA Adults and Dislocated Workers	Board
Staff Training and Development	Admin
Stand-in Costs	Finance

Suitability	Board
Staff Travel	Admin
Supportive Services	Operations
Tracking	Operations
Training Services	Operations
Transfer of WIOA Adult and Dislocated Worker Funds	Board
Union	Board
WIOA / State Close-Out Packages	Finance
WIOA / DLLR Reporting	Finance
WIOA Firewall	Board
WIOA Property Management and Inventory	Finance
Work Experience	Operations
Workforce Board Budget	Finance
Workforce Board Committees	Board
Workforce Board Membership	Board
Work Permit for Minors	Operations
Youth On-the-Job Training (Full-Time)	Operations
Youth On-the-Job Training (Part-Time)	Operations
Youth Program Elements	Operations
Youth WIOA Eligibility	Operations

7. **The cap for Individual Training Accounts does not align with career pathways.**
WIOA Title I eligible individuals typically have multiple barriers that hinder their ability to get and keep a living wage job. Historical practices provided one certification or area of study to an individual such as Certified Nursing Assistant and then the individual was exited to an entered employment status. We now know that achieving an entry level low-skilled job does not provide for a living wage so exits typically are followed by re-entry into the program for further study. A career pathways model provides for multiple certifications or stacked credentials that allow individuals to climb a demand industry/occupation ladder to achieve a middle-skill job that pays a living wage. The local restriction on how much can be spent per client does not align with this career pathway concept. The question to ask is whether a Local Area wants to do the job right the first time or continue to have individuals cycle through impacting performance measures and the overall success of the job seekers.

RECOMMENDATION: Increase the cap to $10,000 with a requirement that the Executive Director and/or Operations Director approve any request over $3,000 based on an Individual Employment Plan that shows a demand occupation career pathway strategy. Measure success indicators of individuals receiving $3,000 compared to those receiving $5,000 or those receiving $10,000. Measuring increased success will determine if there is an appropriate return on investment to support this policy.

8. **Local Area does not differentiate business development and job development.**
Job development is the practice of finding a subsidized position for a job seeker to help him or her gain needed skills and knowledge to further his or her information on a particular career or to provide experience that leads to an unsubsidized job. Typically, small business employers are the focus on job development placements. Job development placements require a funding source to make payments and/or to coach and guide clients while working with the employer. Business development, on the other hand, is the practice of informing business of opportunities available through the workforce system to fill positions and to receive tax credits, federal bonding, and training reimbursements. Thus, job development is having an individual who needs a placement versus business development that is having businesses that are looking for employees. Job development typically requires social service and coaching skills while business development depends on sales techniques.

RECOMMENDATION: Establish a policy that each partner control and manage their own job development because the funding stream must obligate funds and maintain participant interaction. Then, create an integrated business services team managed by the Board to make the sale to business in a coordinated manner across partner agencies. When a business needs workers the business service team should hand off the requests to partners for placements and potential subsidies.

9. **<u>The comprehensive Center can be softened to be more customer-welcoming.</u>**
The Roanoke Center is a great space. In general, it has a professional appearance and is pleasing to the eye related to carpet and paint. The space however looks bureaucratic because of its starkness and lack of softening elements.

RECOMMENDATION: Including a few plants and colorful and relevant hangings. Using appropriate sayings handwritten professionally on the wall would be a nice touch. The One-Stop Operator has customer success story signs that should be framed and included in

a collage on a large wall. A comfortable setting helps job seekers feel important and hopeful.

10. **Comprehensive Center is not youth friendly.**
Recruiting youth is a challenge. Different strategies are required to get and keep a young individual's attention. Currently, the comprehensive Center in Roanoke is a one-size fits all where youth and adults are concerned. It does not appeal to young people.

RECOMMENDATION: Establish a dedicated, colorful, and youth-friendly section within the Center. The back area of the Center would be perfect for a Youth Zone. Include a wall and have comfortable seating, computer games that support career exploration and soft skills training, and success stories of peers. Use a work experience youth to staff the Zone.

11. **The Franklin Center, although not a comprehensive Center, is an excellent opportunity to provide unique services but does not have an on-site Operator working with the Workforce Board. WIOA staff positioning in the Franklin Center is less than desirable.**
The Local Area is very fortunate to partner with the Franklin Center. It is truly state-of-the-art and leadership there has a passion for helping people. The Franklin Center is a great example of a Local Workforce Board partnering with an existing initiative rather than setting up a parallel and competing location. Although this location is not a comprehensive Center, it provides a vast array of service opportunities for local residents. Maximizing the workforce system footprint at the Center would be a win-win-win for the Franklin Center, the workforce system, and the jobseekers/employers. The current Blue Ridge Region One-Stop Operator visits the Franklin Center regularly, however, partners at the Center did not know what a One-Stop Operator was or the role/responsibility. The WIOA Title I staff person is located in the back of the second floor.

RECOMMENDATION: First, it is strongly recommended that the One-Stop Operator function within the Local Area be rebid the next contract period to allow for two Operators if quotes permit: one, for Roanoke/Covington and one for the Franklin Center. This is not an indication of the current One-Stop Operator not being effective, but merely recognizes the opportunities at the Franklin Center for a more prominent role for the workforce system. Next, the WIOA Title I staff person in the Franklin Center should be relocated to a more prominent space on the first floor to be closer to the Resource Room and reception areas.

12. **Customer flow at all three Centers do not maximize referral opportunities for potential WIOA clients.**

    All three Centers have full-time receptionists. Observation and discussion with the receptionists and other staff/partners within the Centers provided feedback that clearly indicates the primary function of the receptionist is to hear walk-in customer requests and then to "fill the order" by either handing them off to what they requested or send them for job search in the resource area. It was not clear how individuals end up referred to core program partners or whether there is a process to determine whether other community resources would be helpful. An integrated customer flow process did not appear to be in place.

    RECOMMENDATION: The One-Stop Operator should get each partner, on-site and off-site, together and have each write a list their funding source considers when identifying an individual as potentially eligible for their services. For instance, a dislocated worker must have proof of layoff due to no fault of their own; or, an individual with a disability must have medical proof of the disability. The screening considerations should include barriers. Then a resource guide should be developed that provides a chart of each partner considerations. All staff, especially receptionists, should be trained on the chart and provided training on how to "chat" with clients to determine an appropriate referral path.

13. **Case-loads of WIOA front-line workers vary with Covington being too low to support a full-time staff person.**

    The Covington Center is not a comprehensive Center. It is primarily a labor exchange office with access to WIOA Title I services. The WIOA Title I case load is very low and does not warrant a full-time position at the Covington location. It is important to the town for WIOA Title I to have some presence.

    RECOMMENDATION: The front-line worker should be reassigned to spend two days per week in Covington and three days per week in Roanoke. This may require some additional pay to allow for added travel costs. The Covington Center can set up appointments for on-site days or can provide an option for customers to call the staff person in Roanoke.

14. **Outreach and recruitment efforts are not evident throughout.**

    Attracting WIOA Title I applicants can be difficult. The Local Area does not have a strategy in place to inform the public of services available and how to access them.

RECOMMENDATION: The Local Board should create a Marketing Plan that encompasses all aspects of outreach and recruitment as well as general methods to inform and advise the public of opportunities that exist. Partners who are not Board Members should participate and be included in the action steps to implement the goals, strategies, and tactics established.

15. **WIOA supervisory staff are not visible in Covington or at the Franklin Center.**
Staff and partners at Covington and the Franklin Center expressed concern that the WIOA Title I supervisors did not regularly visit their locations. Communications do exist via phone and email but the personal touch and relationships that develop with partners when face-to-face interactions are not flourishing.

RECOMMENDATION: A regular schedule should be set up for itinerate visits. Unforeseen demands may occur so the schedule should include a backup plan.

VIRGINIA CAREER WORKS

BLUE RIDGE REGION

Western Virginia Workforce Development Board

Financial Operations Manual

Approved – June 2019

Contents

Introduction

Purpose of Manual

The Western Virginia Workforce Development Board (WVWDB) Financial Operations Manual is the official document of the WVWDB for the conduct of business, accounting, and administration for grants. The purpose of the Financial Operations Manual is to provide detailed information on the financial and operational management of the WVWDB. This manual constitutes all current fiscal policies and standards developed by the WVWDB through the time of issuance.

Policy of Administration

The members of the WVWDB, in conjunction with the Chief Local Elected Officials (CLEO) for WIOA Title I funding, are responsible for making policy for the WVWDB. The Director of Workforce Development (Director), of the WVWDB, is responsible for implementing policies set by the members of the WVWDB and for maintaining proper operational control, in a way that minimizes risk to the organization. The Director shall have signatory~~ure~~ authority for the WVWDB~~, or in his/her absence, an Officer (Chairman or Treasurer) of the WVWDB.~~, as well as the Chair and Treasurer of the WVWDB, in case of the Director's absence.

~~*WIOA Grant Recipient and Fiscal Agent*~~

~~The WVWDB was created to administer federal Workforce Innovation and Opportunity Act (WIOA) Department of Labor grant funds. The majority of the WVWDB's funds are from WIOA. WIOA funds are allocated, by the Virginia Community College System, to the City of Roanoke, who serves as grant recipient for WIOA funds in Local Workforce Investment Area III of Virginia. The City of Roanoke has designated the Roanoke Valley-Alleghany Regional Commission (RVARC) to serve as Fiscal Agent for the WVWDB. A Fiscal Agent agreement dated August 17, 2015 defines the responsibilities of the RVARC and the WVWDB (see Chapter VII).~~

Tax and Business Operations

Ethics

The WVWDB's Officers, employees, ~~WVWDB~~ Board members and/or agents may not solicit or accept gratuities, favors, or anything of monetary value from any present or potential third-party contractor or sub-recipient or agent. The WVWDB's Officers, employees, ~~WVWDB~~ Board members and/or agents may not use their positions in a manner that creates a real or apparent personal or organizational conflict or interest or personal gain. Each WVWDB Officer, employee, Board member, and/or agent must adhere to the WVWDB's Conflict of Interest policy and complete all required forms, if applicable.

~~*Background Checks*~~

~~A professional pre-employment background check shall be conducted on any final candidates for WVWDB positions. This background check is performed by the RVARC.~~

Disadvantaged Business Enterprises

It is the policy of the WVWDB that Disadvantaged Business Enterprises (DBEs)~~-~~ ~~-~~as defined in 49 CFR Part 26, shall have equal opportunity to participate in the performance of contracts financed in whole or in

part with Federal funds. (www.dmbe.virginia.gov) The WVWDB shall take all necessary and reasonable steps in accordance with 49 CFR Part 26, as amended, to ensure DBEs have equal opportunity to compete for and perform contracts. The WVWDB shall not discriminate on the basis of race, color, religion, gender, national origin, age, disability, political affiliation or belief, or citizenship, as well as any other classes protected by federal law ~~or sex~~ in the award and performance of contracts.

Tax Exempt Status Determination

The WVWDB was formed on October 22, 2002 and obtained tax exempt status from the Internal Revenue Service on October 25, 2005. The WVWDB is classified as a 501(c)(3) Public Charity 509(a)(2). Contributions made to WVWDB for exclusively public purposes are deductible by donors as provided in Section 170 of the Code. The WVWDB is required to file federal tax Form 990 annually. WVWDB is exempt from Federal Unemployment Tax. All other employer employment taxes are handled by the RVARC on the WVWDB's behalf.

State Sales Tax

The WVWDB is exempt from paying most sales tax to the Commonwealth of Virginia.

Property Tax

The WVWDB is exempt from paying property tax to the City of Roanoke.

Federal Identification Number

The federal identification number of the WVWDB is 65-1163605.

Dun & Bradstreet Universal Numbering System (DUNS)

As required by the Office of Budget and Management for all applicants of Federal funds, the WVWDB's DUNS number is 144898207.

WIOA Title I Grant Recipient and Fiscal Agent

The WVWDB was created to administer federal funds provided by the U.S. Department of Labor – Employment and Training Administration through the Workforce Innovation and Opportunity Act (WIOA) ~~Department of Labor grant funds~~Title I. The majority of the WVWDB's funds are from WIOA, but from time to time, the WVWDB may receive additional discretionary federal, state, and/or local funds.~~,~~ WIOA Title I funds are allocated~~,~~ by the Virginia Community College System~~,~~ (VCCS) to the City of Roanoke~~,~~ who serves as G~~g~~rant R~~r~~ecipient for WIOA Title I funds in Local Workforce ~~Investment~~Development Area III of the Commonwealth of -Virginia. The ~~City of Roanoke~~CLEO has designated the Roanoke Valley-Alleghany Regional Commission (RVARC) to serve as Fiscal Agent for the WVWDB. ~~A~~The Fiscal Agent agreement dated August 17, 2015 defines the responsibilities of the RVARC and the WVWDB ~~(see Chapter VII).~~.

Attorney

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Glenn Feldmann Goodlatte & Darby
37 Campbell Ave., SW
Roanoke, VA 24011

540-224-8000

Auditing Firm on Contract

Robinson Farmer & Cox
108 South Park Drive
Blacksburg, VA 24060
540-552-7322
~~(Contract was bid out in the fall of 2015)~~ Audit Services are competitively procured following the WVWDB's procurement guidelines (City of Roanoke).

Contracts

Executive Limits

The members of the WVWDB, in conjunction with the CLEO, shall establish and maintain a annual goals and objectives ~~Local Plan for the WVWDB~~ for the LWDA that ~~shall~~ will be updated and reviewed on a regular basis. ~~This plan shall outline the mission of the WVWDB.~~ It is the responsibility of the Director to achieve the goals and objectives established by the members of the WVWDB and CLEO. The Director is expected to use whatever methods that will best achieve the agreed upon goals and objectives using the adopted strategies and tasks as outlined in strategic plans, the 5-year Local Plan, and/or grant performance requirements. When implementing activities in order to reach the goals and objectives, the following applies:

1. The Director may neither cause nor allow any organizational practice that is illegal, financially imprudent, unethical or inconsistent with the guiding principles of the WVWDB.
2. The Director may neither cause nor~~t~~ permit any practices which result in the unrestricted net assets balance falling below $10,000, excluding funds being used to cover reimbursable costs, without Board Chair and~~or~~ ~~Treasurer~~ CLEO Chair approval.
3. The Director may neither cause nor permit the WVWDB to incur debt without gaining WVWDB approval.
4. The Director may neither cause nor permit practices which result in the failure to normally reimburse vendors within thirty days of receipt of accurate or timely invoices.
5. The Director may neither cause nor allow annual operating plans to be created with are inconsistent with financial resources or which reflect a deficit.
6. The Director may neither cause nor allow policies which provide advantages to staff or members of the WVWDB at the expense of future staff or members of the WVWDB.

Grants

Only the Director, or in his/her absence, ~~an officer~~ the Chair of the WVWDB, shall have the authority to enter into grant agreements or contracts on behalf of the WVWDB. Current year grant documents shall be kept in the WVWDB offices with copies provided to the designated fiscal agent. Copies will be made available to the Grant Recipient as needed/requested. ~~finance office~~. These documents shall include for each grant: the proposal~~,~~; the award documentation with revisions~~,~~; the contract~~,~~; all necessary financial and programmatic work papers~~,~~; reports; and any relevant correspondence.

Expenses related to WVWDB's grant agreements are monitored on a monthly basis. At the end of each month, after final monthly financials have been produced, a budget versus actual report is run for each funding stream. These reports are reviewed by the Director and Operations Director and responsible staff for reasonableness and for indications that actual expenses may or may not be in agreement with approved budgeted amounts. Monitoring costs on a monthly basis helps ensure that expenses which should not be charged to the grant are not incurred. This monitoring also ensures that if necessary, budget modification requests can be made in a timely manner.

Grant Reporting

Grant records will include the following:

1. Identification of all awards received in accounting system and source of funds (i.e. federal, state, local, other, etc.);
2. Federal funds must be identified by CFDA title and number, federal award ID number and year, name of federal agency and name of pass-through entity;
3. Current financial results of every grant program must be maintained including grantor performance reports completed timely in order to meet filing deadlines;
4. Funding applications, authorizations, obligations, unobligated balances, assets, expenditures, required matching and income and interest supported by source documentation must be included in the grant records and detailed to a level adequate to establish that funds have been used according to federal, state, local statutes, regulations and the terms and conditions of the grant awards;
5. Grant budgets will be established in Quickbooks per the grant award documents;
6. Using Quickbooks, budget versus actual expenditure reports grant budgets shall be compared to actual expenditures;
7. Costs will be charged to an award only if the obligation was incurred during the funding period (unless pre-approved by the awarding agency);
8. Terms of each grant will dictate whether any budget transfers between budget line items will be permitted;
9. If grant funds have not been totally expended by fiscal year-end, funds will be carried-forward into the next fiscal year and allocated based on need and approved by the Board and CLEO.

Property and Equipment Leases and Equipment Purchases

Leases for real property may be entered into by the Director with the permission of the members of the WVWDB and CLEO. The Director may enter into leases for equipment that are below five thousand dollars ($5,000.00). Any equipment lease commitment over five thousand dollars ($5,000.00) must be approved by the members of the WVWDB and CLEO. Any purchase of equipment over five thousand dollars ($5,000.00), that will be paid for with Department of Labor WIOA Title I funds, must be approved by prior written approval by ~~the Virginia Community College System~~ VCCS ~~per VWL 16-08~~.

Consultants

The Director may hire consultants, as may be necessary, to accomplish the goals of the WVWDB. Such arrangements will be allowed if budgeted or if approved by the WVWDB and CLEO.

Subawards

The WVWDB, in conjunction with the CLEO, may choose to award federal funding to vendors, contractors, and/or subrecipients to operate WIOA Title I and other discretionary programs. In order to meet federal requirements for subawards and subrecipients, the WVWDB will adhere to 2 CFR 200.331 regarding requirements for pass-through entities, 2 CFR 200.207 regarding specific conditions for subawards and subrecipients, and 2 CFR 200.338 regarding monitoring and non-compliance.

Subrecipients will be provided with the following information at the time of federal award:

1. Federal award identification;
2. Subrecipient name (must match registered name in DUNS);
3. Subrecipient DUNS number;
4. Federal award date;
5. Subaward period of performance;
6. Total amount of federal award obligated to subrecipient;
7. Budget for subrecipient;
8. Federal award for project description;
9. Name of federal awarding, pass-through entity and contact information of awarding official;
10. Catalog of Federal Domestic Assistance (CFDA) number and name;
11. All requirements imposed by the organization on the subrecipient so that the federal award is used in accordance with federal statutes, regulations and terms and conditions of federal award;
12. Any additional requirements imposed on subrecipient should be the same and include required financial or performance reports;
13. A federal approved Indirect Cost rate to be used by subrecipient, if applicable;
14. A requirement the subrecipient permit the organization and its auditors to have access to the subrecipient's records and financial statements as necessary for the organization to meet the requirements of 2 CFR 299; and
15. Appropriate terms and conditions concerning closeout of the subaward.

Monitoring

The WVWDB is responsible for oversight of the operations of Federal award supported activities. The WVWDB will monitor financial and programmatic activities of sub recipients. Monitoring includes on-site~~s~~ visits, receiving~~pt~~ and analyzing of financial and performance reports and seeking additional pertinent information necessary. Certain monitoring activities may be conducted by a third-party consultant, under contract with the WVWDB.

If the WVWDB finds that a subrecipient is not in compliance with grant performance, fiscal, or operational requirements, following 2 CFR 200.338, the WVWDB will implement applicable remedies for noncompliance. This could include, but is not limited to, disallowed costs, withholding of reimbursement/cash payments, and/or termination of the award.

Insurances

Policy of Review

~~WVWDB staff~~The Director shall annually review all of the WVWDB's insurance policies. Changes shall be approved by the Director ~~of Workforce Development~~.

Insurance Policy Records

Records~~,~~ of the current policy(ies), shall be kept in the offices of the WVWDB and the finance office of the fiscal agent. ~~Past r~~Records of previous policies shall be kept for at least seven years from the date of expiration in the archives of the WVWDB.

Professional Liability Coverage

The WVWDB shall obtain Non-p~~P~~rofit Directors and Officers and Employment Practice liability coverage to protect staff, WVWDB members or anyone else who is working at the direction of the WVWDB who become legally obligated to pay damages from an occurrence at $1,000,000 per occurrence limit with no deductible. Straus, Itzkowitz, & LeCompte provides the WVWDB with its Professional Liability Insurance and Employment Practice Liability Insurance; the policy number is NDO1056079H.

Business Liability Coverage

The WVWDB's insurance carrier, for business liability coverage is The Hartford. This policy includes personal property, data breach, hired/non-owned auto, and many other stretch coverages pertaining to business liability; the policy number is 14SBARG1061. This coverage also pertains to the business liability coverage for the Virginia Career Works – Roanoke Center located at 3601 Thirlane Road NW, Suite 2, Roanoke, VA 24019 and the Virginia Career Works – Franklin Center located at 50 Claiborne Avenue, Rocky Mount, VA 24151.

Worker Compensation Insurance

Worker Compensation Insurance is maintained by the RVARC for WVWDB employees.

Safety Coordinator Responsibilities

A Safety Coordinator is required to be designated by the Virginia Municipal Insurance Pool. The S~~s~~afety ~~c~~Coordinator shall be the ~~Director of~~ Finance Director of the fiscal agent, the RVARC. The responsibilities of the ~~s~~Safety Coordinator shall include writing, implementing and directing safety-related activities in order to reduce the overall frequency and severity of insurance claims.

The ~~Director of~~ Finance Director of the RVARC shall be responsible for maintaining an up-to-date Disaster Recovery Plan.

The ~~Director of~~ Finance Director of the RVARC shall also have the responsibility of calling all injured employees who are on Workers Compensation weekly and reporting the employee's medical progress and expected date of return to the Executive Director of the RVARC and Director of the WVWDB.

ACCOUNTING STANDARDS

Policy of Separation of Duties

The WVWDB will follow generally accepted accounting principles. It is the intention of the WVWDB to provide appropriate checks and balances toward the most acceptable way of handling assets of the WVWDB. Assets shall be handled as described in ~~Chapter VI~~ the Assets section of this document.

The Director, working with the fiscal agent ~~Finance Director~~, shall prepare the annual budget and budget revisions, as needed, and present ~~them~~ to the Finance Committee for comments. After all suggestions and changes have been incorporated, the Finance Committee will ~~ask the~~recommend action to the WVWDB. This action will also be taken to the CLEO for approval. ~~for adoption.~~ The annual budget and any changes to the budget must be approved by the WVWDB and CLEO.

The Finance Director of the RVARC in coordination with the Program & Compliance Director will be responsible for the day-to-day management of all financial matters including cash receipts and disbursements, grant and financial reporting, and the computerized financial system.

The Finance Committee will meet at least quarterly and the Director shall be responsible for scheduling ~~Finance Committee~~ meetings including planning the agendas. The Finance Director for the RVARC will be responsible for ~~and~~ supplying relevant information to include in meeting materials. ~~The Director will approve the agenda.~~ The ~~Treasurer~~ Finance Committee will approve ~~the~~ minutes for all meetings. Records will be kept in the WVWDB offices.

The Treasurer of the WVWDB shall examine the ~~Budget to Actual R~~reports prior to the Finance Committee meetings. These include budget vs. actual reports, annual budget and budget modifications, and other related financial reports. All reports will be recommended for approval to the WVWDB. ~~(which is a summary report of cash and income statement items and the bank reconciliations, with disbursements reports, which are prepared by the Finance Director using the QuickBooks Nonprofit software.~~

~~The WVWDB members shall review the Budget to Actual Report. All questions will be answered at the Finance Committee or WVWDB meetings.~~

~~An independent auditing firm will be engaged to perform the annual required audit.~~

Fiscal Year

The fiscal year of the WVWDB shall be July 1 through June 30.

Chart of Accounts

The Finance Director of the RVARC shall maintain a chart of accounts, which is a listing of account numbers for budgetary cash receipts and cash disbursements, that relates to the operations of the WVWDB. ~~-~~An account number will be assigned to each line item in the general operation budget. The Director will work with the Finance Director to ensure the chart of accounts aligns with reporting requirements.

Allocation of Expenses

All direct expenses will be charged to programs and grants as directed by agreements or contracts and will be in compliance with WVWDB policy, state law/code, and Uniform Guidance 2 CFR 200 concerning federal awards. ~~the grants~~. Indirect costs are costs benefitting more than one cost objective and not readily assignable to ~~a~~ cost objective~~s~~ in a manner that provides for equitable distribution. Indirect costs shall be allocated to programs based on percentage of time worked to programs or other applicable methods per Uniform Grant Guidance or other grant specific allocation methods. Indirect cost allocations will be reviewed and may be adjusted on a quarterly basis. ~~Percentage of program participant allocations may be used when costs are best allocated by this method.~~ The Director, working with the fiscal agent, ~~of Finance for RVARC,~~ shall establish the Annual Leave rate, Fringe Benefit rate, and Indirect Cost Rate which shall be based on direct salary charges and shall be revised as needed. An indirect cost rate will only be charged to a grant to the extent that it was specifically approved through the grant budget/agreement.

~~*Monitoring*~~

~~The WVWDB is responsible for oversight of the operations of Federal award supported activities. The WVWDB will monitor financial and programmatic activities of sub recipients. Monitoring includes on-sites visits, receipt and analyzing of financial and performance reports and seeking additional pertinent information necessary. Certain monitoring activities may be conducted by a third-party consultant, under contract with the WVWDB.~~

Annual Audit

The WVWDB members shall ~~engage~~ contract with an independent auditing firm to perform an annual A-133 audit. The audit shall be based on compliance with Government Auditing Standards, Standards for Audit of Governmental Organizations, Programs, Activities, and Functions (~~2011~~ 2018 Revision) (Yellow Book), Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (OMB Supercircular), 2 CFR 200 "Audits of States, Local Governments, and Non-Profit Organizations" (~~2015~~ 2017 Version).

The auditing contract may be awarded for one year with the option to extend the contract two additional years. The audit contract must be put out for bid at least once every three years using ~~the approved RFP~~an RFP approved by both the WVWDB and the CLEO. Audit proposals must be reviewed by the Finance Committee who then recommends ~~adoption, of the chosen firm~~negotiation for contract with~~,~~ the chosen firm to the full WVWDB and CLEO.

The contracted auditing firm shall be kept informed of all financial issues that may have an effect on the upcoming audit. The auditor will attend a meeting of the Finance Committee~~, in September,~~ once the audit has been completed to present the completed audit report. The Treasurer will present the full audit results to the Board on an annual basis.

STANDARD OPERATING PROCEDURES

Assets

Bank Accounts

Only the members of the WVWDB and CLEO may approve the opening or changing of WVWDB bank accounts through a resolution. The WVWDB shall maintain one checking account, currently at ~~BB&T~~American National Bank and Trust, and one interest earning account, currently at ~~BB&T~~American National Bank and Trust. A Line of Credit may also be maintained by the WVWDB, currently at American National Bank and Trust. Signatures on the bank accounts will be those of the ~~Officers of the WVWDB, (Chairman, Vice Chairman, Treasurer)~~Chair and Treasurer of the WVWDB and the Director.

Checks require one signature from the above list. Bank statements~~, from the bank,~~ are to be forwarded to the Finance Director of the RVARC for review and reconciliation. Monthly bank reconciliations and statements will be approved by the Director and Treasurer. Unsigned, signed and blank checks shall be kept locked in the finance office of the RVARC until distribution. Blank checks shall be used in numerical order.

Investments

The WVWDB does not have investments but, if the WVWDB did have investments, only members of the WVWDB may approve investments of the WVWDB's excess cash. The WVWDB shall invest excess cash on hand in secure accounts. The WVWDB does, from time to time, have cash on hand that is not used for current operations and the Director and Finance Director of the RVARC may transfer cash from the WVWDB operating account to the interest account as needed

Procurement

It is the policy of the WVWDB to procure those items that are required to perform its mission following the City of Roanoke Procurement Manual which meets or exceeds the Virginia Public Procurement Guidelines. A copy of City of Roanoke Procurement Manual is located on the city's website. Procurement will be made with complete impartiality based strictly on the merits of supplier and applicable related considerations such as delivery, quantity, etc. All purchases should be made in the best interest of the WVWDB. Quality supplies and services should be obtained that will be delivered in a timely manner.

The Director shall have the authority to approve purchases that are within the framework of the annual budget. Prior approval, from the Director, is necessary before an employee may make purchases.

The ~~Executive Committee~~WVWDB and CLEO must approve expenditures outside of the annual budget.

Purchase Orders

Purchase Orders are to be obtained, from the ~~Finance~~ Director, for purchases needing to be made that are not otherwise purchased via contract. All Purchase Orders are to be signed by the staff member requesting the purchase and approved by the Director prior to purchasing ~~before purchase can be made~~. Contracts for purchases must be approved~~,~~ by the Director~~, before a purchase can be made~~prior to purchases being made. Approved Purchase Orders are given to the ~~Administrative Assistant~~ Program & Compliance Director who will match the Purchase Order with the invoice when received and forward

the invoice to the Finance Director of the RVARC for recording in the general ledger. Approved contracts for purchases will be given to the Finance Director of the RVARC for filing.

Debt

The ~~officers of the~~Chair of the WVWDB and the Director may enter into loan arrangements on behalf of the WVWDB. Any changes in debt financing must be approved by members of the WVWDB.

Credit Cards

The WVWDB has one credit card account. The Director shall use the BB&T Business Card and it shall be kept in his/her possession. ~~The staff shall use a copy of the Director's BB&T card and the card shall be kept in the finance office.~~ Receipts for every purchase are required to be turned in to the ~~finance office~~ Director immediately upon return.

Thi~~se~~ agency credit card~~s~~ may only be used for pre-approved WVWDB-related services and supplies. The employee shall give a receipt to the ~~Finance~~ Director when the credit card is returned to the ~~Finance~~ office. The employee will also write on the receipt the appropriate program to be charged. Employees will be responsible for the payment of unapproved expenditures.

The WVWDB reserves the right to discontinue any credit card use privileges due to abuse. Abuse is considered to be any of the following:

- Purchases without receipts
- Purchases for non-approved services or supplies
- Not returning credit card to ~~Finance~~ the Director's office in a timely manner

The Director and the Finance Director of the RVARC, with the approval of the Director, may complete credit applications.

Cash Receipts

The ~~Administrative Assistant~~Director of the WVWDB will receive either in person or through the mail all incoming cash receipts (cash, checks, and money orders) from grants, foundations, organizations and individuals. The ~~Administrative Assistant~~Director will stamp all checks "for deposit only" ~~and record all checks in the "Incoming Checks to WVWDB" logbook. The logbook entries must include the name of the individual or grant source, date payment was received and amount of the cash receipt.~~

The ~~Administrative Assistant~~Director will make a copy of each payment received and give the copy to the ~~Finance Director~~Program & Compliance Director who will fill out a deposit slip. The ~~Administrative Assistant~~Communications Coordinator will take the bank deposit to the bank. ~~Deposit slips are kept in the checkbook in the Finance office.~~ The Finance Director and/or the Program & Compliance Director will code and then enter receipts into the general ledger.

Tracking ACH wire transfers and deposits from the state REDI system to the WVWDB's checking account are the responsibility of the Finance Director. These deposits are accessed through the ~~Cash Manager Online of BB&T bank~~online portal of the American National Bank and Trust~~,~~ by the Director~~, and shall be monitored daily via BB&T email notices on daily balances, checks cleared and deposits received.~~.

Cash Disbursements

The WVWDB shall pay all invoices (bills) and requests for reimbursements in a timely manner. All invoices received will be reviewed by WVWDB staff and approved and coded for payment by the Director. The approval signifies:

1. The items have been received or the service has been provided.
2. The expenditure is reasonable and necessary for proper and efficient operation.
3. If applicable, the expenditure is consistent with the policies, regulations and procedures that apply to any granting entity.

Once approved, the invoices will be delivered to the finance office of the fiscal agent. The Finance Director of the RVARC~~will code and then~~ will enter the invoices into the general ledger. Checks or Requests for Electronic Payments shall be delivered to the Director, who will review the documentation and the checks/requests. The Director shall send electronic payments from the WVWDB's operating account. Checks shall be given to the ~~Administrative Assistant~~ Communications Coordinator for distribution and/or mailing.

Travel Reimbursements

Employee travel outside of LWDA 3 must be approved by the Director before it can be taken. This is accomplished by completing the WVWDB Travel Budget Form. Normal travel within LWDA3 for work activities does not have to be pre-approved.

All expenditures for travel such as rental car, rental car gas and/or mileage reimbursement, that an employee incurs, shall be accounted for on the ~~RVARC~~ WVWDB Travel Reimbursement Form ~~standard expense sheet~~. These forms should be submitted semi-monthly, with the time sheet, to the ~~RVARC Office Manager~~Director. All expenditures for travel such as hotel, parking, airfare, registration fees and meals, etc., an employee incurs shall be accounted for on the WVWDB Travel Reimbursement Form.

Employees will be reimbursed for the use of their personal vehicles, at a rate ~~to be determined by RVARC~~of 52 cents per mile ~~but will never exceed the federal reimbursement rate.~~. Employees are allowed up to the federal per diem rates for meals and incidentals. All expenditures must have itemized receipts and all expenses should be reported as actual. All travel forms must be signed by the employee and the Director.

Payroll

~~The~~ WVWDB employees will be paid semi-monthly three days after the 15th day and last day of the month by ~~RVARC~~the fiscal agent. If the date falls on a Saturday, Sunday, or holiday, employees will be paid on the next following business day. Employees must complete federal and state withholding forms for payroll taxes. All appropriate taxes will be withheld.

All employees of the WVWDB will be paid on the basis of completed semi-monthly time sheets. Full time employees will work a 37.5 hour workweek ~~with an hour unpaid lunch daily~~.. Time worked should be recorded on the time sheet. Information regarding accumulated annual, sick and personal leave taken should be completed. The ~~RVARC Office Manager~~Director will check the time sheets and travel reimbursement requests for accuracy prior to submittal to the fiscal agent for processing. Time sheets of WVWDB staff will be ~~given~~ signed by ~~to~~ the Director and RVARC Executive Director. ~~for signature~~

~~approval.~~ The RVARC Executive Director will approve the timesheet of the Director.~~-~~ Approved time sheets will be filed in the Time sheet notebook in the RVARC Finance office.

All payroll taxes are remitted through ACH transfer.

All new employees are reported to the Virginia New Hire Reporting Center.

Employees may elect to have their pay check directly deposited into their checking, savings and loan repayment accounts.

Employees are enrolled in the Tax-Deferred Compensation Plan~~,~~ of the RVARC, which meets the requirements of Section 457 of the Internal Revenue Code, after one year of service. Employees may have contributions deducted from their paychecks before income taxes are withheld. The amount deducted may not be more than allowed by the IRS per year.

Employees may make charitable contributions to the United Way through payroll deduction. These payroll deductions are after taxes have been applied.

Property and Equipment

The WVWDB will maintain property and equipment in good operating order and maintain satisfactory records pertaining to the cost, use location and disposal of property and equipment. Any purchase of five thousand dollars ($5,000) or more must be pre-approved by the state, if WIOA Title I grant funds are used. All property and equipment owned by the WVWDB will be tracked on the WVWDB Asset Sheet. Any purchase over five thousand dollars ($5,000) shall be capitalized and depreciated using the straight-line method over the following estimated useful lives:

1. Office Equipment – 5 years
2. Building & Improvements – 10 years

When required, purchases of equipment will be pre-approved by the grantor or pass-through agency and the Director will be responsible for ensuring the equipment purchase received prior approval. All equipment will be used in the program for which it was acquired or, when appropriate, in other related federal, state, or local programs.

When assets purchased with federal funds are no longer needed for a federal grant program, a request for written guidance shall be made from the grantor agency as to what to do with the property/equipment prior to sale or reduction. The WVWDB shall abide by the requirements set out in 200.311 to 200.313 of the Uniform Guidance for items purchased with federal funds. If a sale will take place, proper procedures shall be used to provide for competition to the extent practical and result in the highest possible return.

Grant Invoices and Financial Reports

The Finance Director of the RVARC~~-~~, the Director, and/or the Program & Compliance Director ~~of the WVWDB~~ will complete necessary invoices and financial reports for all grants. Records of such will be kept in the financial files and grant files in the office of the WVWDB and the fiscal agent.~~in the finance office~~.

Record Retention

The WVWDB shall retain records according to the following schedule:

~~Administrative Assistant~~

1. Articles of Incorporation, amendments and bylaws (Permanently)
2. WVWDB and committee minutes (Permanently)
3. Annual reports (Permanently)
4. ~~4.~~ Materials of historic value (Permanently)

~~5. Finance Director~~

1. Certificate of Incorporation (Permanently)
2. Property Records (Permanently)
3. Tax exemption documents and IRS rulings (Permanent)
4. Contracts and leases (5 years after expiration or termination)
5. General Ledgers (Permanently)
6. Original grant proposals, agreements, final grantee reports, all pertinent formal correspondence (5 years after completion of grant period)
7. Insurance certificates, insurance policies, including expired policies and claim files (7 years after expiration)
8. Retirement records by RVARC (Permanently)
9. Employee Handbooks by RVARC (Permanently)
10. Audit reports (Permanently)
11. Financial work papers (5 years after completed audit)
12. Employee personnel records (Termination + 7 years) by RVARC
13. Payroll tax records (7 years) by RVARC

General Provisions for Selected Items of Cost
200.420 Considerations for selected items of cost

This section provides principles to be applied in establishing the allowability of certain items involved in determining cost, in addition to the requirements of Subtitle II. Basic Considerations of this subpart. These principles apply whether or not a particular item of cost is properly treated as direct cost or indirect (F&A) cost. Failure to mention a particular item of cost is not intended to imply that it is either allowable or unallowable, rather, determination as to allowability in each case should be based on the treatment provided for similar or related items of cost, and based on the principles described in 200.402.

Composition of costs through 200.411 Adjustment of previous negotiated indirect (F&A) cost rates containing unallowable costs. IN case of a discrepancy between the provisions of a specific Federal award and the provisions below, the Federal award governs. Criteria outlined in 200.403 Factors affecting allowability of costs must be applied in determining allowability. See also 200.102 Exceptions.

The selected item of cost addressed in Part 200 includes the following (in alphabetical order):

Item of Cost	Citation of Allowability Rule
Advertising and public relations costs	2 CFR § 200.421
Advisory councils	2 CFR § 200.422
Alcoholic beverages	2 CFR § 200.423
Alumni/ae activities	2 CFR § 200.424
Audit services	2 CFR § 200.425
Bad debts	2 CFR § 200.426
Bonding costs	2 CFR § 200.427
Collection of improper payments	2 CFR § 200.428
Commencement and convocation costs	2 CFR § 200.429
Compensation – Personal Services	2 CFR § 200.430
Compensation – Fringe Benefits	2 CFR § 200.431
Conferences	2 CFR § 200.432
Contingency provisions	2 CFR § 200.433
Contributions and donations	2 CFR § 200.434
Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements	2 CFR § 200.435
Depreciation	2 CFR § 200.436
Employee health and welfare costs	2 CFR § 200.437
Entertainment costs	2 CFR § 200.438
Equipment and other capital expenditures	2 CFR § 200.439
Exchange rates	2 CFR § 200.440
Fines, penalties, damages and other settlements	2 CFR § 200.441
Fund raising and investment management costs	2 CFR § 200.442
Gains and losses on disposition of depreciable assets	2 CFR § 200.443
General costs of government	2 CFR § 200.444

Goods and services for personal use	2 CFR § 200.445
Idle facilities and idle capacity	2 CFR § 200.446
Insurance and indemnification	2 CFR § 200.447
Intellectual property	2 CFR § 200.448
Interest	2 CFR § 200.449
Lobbying	2 CFR § 200.450
Losses on other awards or contracts	2 CFR § 200.451
Maintenance and repair costs	2 CFR § 200.452
Materials and supplies costs, including costs of computing devices	2 CFR § 200.453
Memberships, subscriptions, and professional activity codes	2 CFR § 200.454
Organization costs	2 CFR § 200.455
Participant support costs	2 CFR § 200.456
Plant and security costs	2 CFR § 200.457
Pre-award costs	2 CFR § 200.458
Professional services costs	2 CFR § 200.459
Proposal costs	2 CFR § 200.460
Publication and printing costs	2 CFR § 200.461
Rearrangement and reconversion costs	2 CFR § 200.462
Recruiting costs	2 CFR § 200.463
Relocation costs of employees	2 CFR § 200.464
Rental costs of real property and equipment	2 CFR § 200.465
Scholarships and student aid costs	2 CFR § 200.466
Selling and marketing costs	2 CFR § 200.467
Specialized service facilities	2 CFR § 200.468
Student activity costs	2 CFR § 200.469
Taxes (including Value Added Tax)	2 CFR § 200.470
Termination costs	2 CFR § 200.471
Training and education costs	2 CFR § 200.472
Transportation costs	2 CFR § 200.473
Travel costs	2 CFR § 200.474
Trustees	2 CFR § 200.475

~~*CHAPTER VII: FISCAL AGENT AGREEMENT BETWEEN THE ROANOKE VALLEY ALLEGHANY REGIONAL COMMSSION (RVARC), THE WESTERN VIRGINIA WORKFORCE DEVELOPMENT BOARD (WVWDB), CHIEF LOCAL ELECTED OFFICIALS (CLEO) AND THE CITY OF ROANOKE, VIRGINIA (CRV)*~~

~~*On August 17, 2015, the RVARC entered into a contract with WVWDB, CLEO and RCV to provide and perform fiscal agent services for WVWDB. These services include, but are not limited to:*~~

~~*Receive, manage, and administer all Workforce Investment Opportunity Act (WIOA) funds;*~~

~~*Accept, maintain, disburse, account for and report all funds received on behalf of the WVWDB, CLEO and RCV;*~~

~~*Maintain appropriate financial records, including a general ledger that accounts for all funding obligations and expenditures by specific program;*~~

~~*Provide a preliminary Schedule of Federal Awards as soon as possible for each fiscal year;*~~

~~*Provide a set of audited financial statements to the WVWDB, CLEO and RCV within 60 days following the end of the fiscal year but no later than the first week of September.*~~

~~*RVARC shall also serve as payroll and benefits administrator for all employees of WVWDB.*~~

~~*More information on this agreement can be found in the contract.*~~