ADMINISTRATION HANDBOOK

Section 7

Fiscal

Overview

Introduction

This section provides information directly related to Fiscal functions and processes for the Workforce Development Department (WDD) Administration office.

In this section

This section contains the following topics:

003 Process

Introduction

The 003 is used to submit approval requests for both known costs **and** estimated costs. Any 003 requests must be submitted to the Administration (Admin) office for budget approval before any item(s) or services can be purchased. The section is to provide instructions on the purchasing procedures for staff.

DocuSign

The 003 form is part of the Workforce Development Department (WDD) DocuSign process. There are two (2) 003 options staff may use:

1. 003 Form – Staples order (use for any purchases of 5-line items or more)
2. 003 Form (this form includes the Consultant vs. Contractor document)

In addition to completing the form, staff will be required to upload the back-up document for the purchase:

- Receipt if item was already purchased prior to completing the 003 Form,
- Three (3) quotes if purchase is more than $1,000, and/or
- Screenshot of purchase item if less than $1,000.

Office supplies

Office supply requests are completed using the DocuSign 003 Form – Staples order. If more than 5 office supply items are being requested, the initiator will complete the 003 Form – Staples.

Items requested through Staples will be entered on page 2 of the 003 form as the Line No. and Stock Number columns are required entries for Staples or any vendor with the same requirements.

Goods and Services

The 003 process is also required when purchasing any goods and services, such as but not limited to:

- Registration for a meeting,
- Promotional items,
- Food for Job fair events or meetings, and

Job fair equipment.

Note: Anything over $1,000.00 requires three (3) quotes to be submitted prior to the purchase and must include justification as to who was selected.

EAP requests

A 003 is only required when submitting an Education Assistance Proposal (EAP) request for a training not provided by the Performance, Education & Resource Center (PERC).

Types of Travel requests

There are two (2) types of travel requests staff submits for approval:

- Admin travel request – 003 is not required, and

General travel request – 003 is required.

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Admin Travel request

The Admin travel requests are submitted for travel expenditures, which are pre-paid by Admin for planned events/conferences/meeting, which include but not limited to:

- Airline reservations,
- Hotel, and

Car Rental.

General Travel request

The General travel requests are any events/meetings where reimbursements would apply. The events/meetings general travel requests apply to the following but are not limited to:

- Chamber of Commerce meetings, and
- Sponsorship events.

Any general travel known in advance, where upfront costs are required, such as event registration, must have the 003 submitted prior to the meeting/event for approval.

There are unforeseen circumstances where the 003 may not be submitted for approval prior to the event/meeting. In such situations, the Director may send an email approving the travel or may request an individual to attend a meeting/event. In these types of situations, the email will be attached to the Employee Reimbursement form and a **003 form is not required**.

Note: Employee Reimbursements must be submitted on a monthly basis unless the amount is less than $25.00. Once $25.00 amount is reached in a given month, staff can continue accumulating mileage or expenses until submitting the form at the end of the month for reimbursements.

Petty Cash

Petty Cash is a small amount of discretionary funds in the form of cash used for expenditures when unable to make any disbursement by check or credit card. This can limit out-of-pocket expenses for an individual. However, Petty Cash requires the 003 form to be completed and submitted prior to cash being disbursed. The Petty Cash procedures per Auditing requirements have not changed.

Printing Services

All Printing Services request must include the new Printing Services form WDD-32 along with the 003 form. The 003 approval/denial process also applies to Printing Services and must be submitted to Admin, this includes the following printing material but is not limited to:

- Flyers,
- Brochures, and/or
- Handout materials.

Note: The Accounting Code section of the form will be completed by fiscal staff.

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Justification

All 003 requests must include justifications for each item(s). All purchases must be:

- Necessary,
- Reasonable,
- Allowable, and

Allocable for conducting County business and/or Workforce Innovation and Opportunity Act (WIOA) Programs.

Tracking

The submission of 003's will be tracked by the Coordinator at Admin who will:

- Log the 003 in the Tracking Log,
- Assign a log number to the 003 form,
- Update the log:
  - Approved,
  - Cancelled, include name of person who cancelled request, or
  - Denied, include reason for denial.
- Save a copy of the approved 003 form in the Public Share drive in the appropriate "Approved 003 Form" folder along with any emails received from the Director.

With the DocuSign process every participant listed on the form for approval will receive a copy of the completed 003 Form. The coordinator will not be required to send a completed form to the initiator.

Location of the tracking log is: **Public Share Drive>003 Information Folder>Tracking Log>Fiscal Year excel document**

Emails

In situations when DocuSign is down the following manual process is completed. The Admin Coordinator will receive emails from the AS II or DD when responses to the 003 are emailed vs. printed form. The table below outlines the different processes completed.

If the 003 is ...	Then the Admin Coordinator will...
Printed out and given to the Admin Coordinator,	Process the 003 request following the instructions outlined in the **Process** block in this chapter.
Sent via email to the Admin Coordinator	• Enter: – The response of approved/denied onto the 003 form, including denial reason if applicable, and – AS II or DDs initials under the signature section along with their initials (e.g., MP for MR), • Attach the AS II or DD's email with the 003 before forwarding the approved request to the Fiscal Admin Supervisor I for processing. Save copy of the 003 and email, approved or denied, in the **Public Share Drive>003 Information folder>003 Approved Forms>Emails.**

<u>Note</u>: Refer to the **Process** block in this section for denials.

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Denial / Cancellation	The 003 requests not approved will be voided in DocuSign and required to include an explanation for the denial. In the event a cancellation is sought by the initiator after the 003 process is underway, the initiator will: • Access his/her DocuSign account • Go to the Manage tab • Go to the document to be cancelled and from the drop-down box select void. A reason for the cancellation must be included. The Admin Coordinator will notate on the tracking log the reason for the denial or cancellation if a tracking log number was entered on the 003 form.
Rush/ Emergency requests	All rush/emergency requests will follow the same process as non-emergency requests but will be identified as “RUSH” in DocuSign subject line. For Admin and Fiscal to differentiate the differences, the initiator/supervisor will: • Enter the word **“RUSH”** in the email message box of the DocuSign Recipient page, and • Provide an explanation as to why the request is a **“RUSH”** in the body of the email. **Note:** Unforeseen situations will be approved on case-by-case basis.
Approved 003	A copy of all the approved 003’s will be saved in the Public Share drive in the 003 folder under the appropriate fiscal folder. The initiator will receive a copy of the 003 through the DocuSign process. **Exception:** Any 003 approved/denied via email from the AS II or DD will also be saved in the Public Share Drive.
Funding source	The Funding Source field must be completed by the initiator prior to initiating the 003 form in DocuSign. This is to ensure purchases are charged to the appropriate grant. Examples of what should be put into the field: • Giveaways for a youth event: Funding source should say “youth” • Supply order from an AJCC: Funding source should list which AJCC (WVAJCC, EVAJCC, HDAJCC) • Business card order for a new Business Services Rep: Funding source should list Bus Services • Event supplies not specific to one program: Funding Source would be WIOA Program
Process	The 003 requests through DocuSign will be processed quickly compared to a manual process. However, if DocuSign is down and a manual process needs to be completed, the 003 request may take up to seven (7) days to determine if approved or denied; Rush/Emergency requests will be processed within 2-3 days.

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Process, continued

The processes for the 003 requests are outlined as follows in the table below.

Stage	Description
1	Initiator will: • Access the appropriate 003 DocuSign form, • Upload the backup documentation, • Complete the DocuSign Recipient information, • Click the Finish button, • Click the Continue button on the 003 form to complete questions 1-9, • Indicate if the request is a "**Rush/Emergency**", if applicable, and • Click the Finish button. **<u>Note</u>:** Refer to the **Rush/Emergency** block for additional instructions.
2	Supervisor/Manager will: • Review the 003 DocuSign form to determine if the purchase(s) is: – Necessary, – Reasonable, – Allowable, and – Allocable for conducting County business and/or Workforce Innovation and Opportunity Act (WIOA) Programs. • Approve or deny the 003, if: – Approved, sign the 003 form in DocuSign, or – Denied, ✓ Check the "Not approved" button, and ✓ Enter reason for denial (pop-up window will appear). • Click the Finish button in DocuSign. **<u>Note</u>:** Refer to the **Rush/Emergency** block for additional instructions, if applicable.
3	Admin Coordinator will: • Receive email from DocuSign, • Log the 003 in the Tracking Log, • Assign a log number sequence as follows: – Two-digit for the Fiscal Year, and – Three-digit number beginning with 100. • Click the Finish button in DocuSign, and • Update the tracking log when apprised of any changes to the request (e.g., Director denies request, or Supervisor Cancels request, etc.). **<u>Note</u>:** A copy of the approved 003 is saved in the appropriate fiscal folder in the Public Share drive once the 003 is completed and approved by everyone. The 003 document will be saved as the Log No. sequence assigned (e.g., 16-100) in the Public Share drive.
4	Fiscal Staff will: • Review the 003 DocuSign from, • Determine if the items are budgeted or not budgeted for the appropriate program, • Complete the Fiscal Use section of the 003, and • Click the Finish button in DocuSign.

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Process, continued (continued)

Stage	Description

5	Fiscal Manager will:
	• Review the 003 DocuSign from, and if
	  – Approved: sign the 003 form in DocuSign, or
	  – Denied:
	    ✓ Check the "Not approved" button, and
	    ✓ Enter reason for denial (pop-up window will appear).
	• Click the Finish button in DocuSign.

6	Executive Secretary II will: • Receive 003 DocuSign form, and • Determine if Director, Deputy Director, Admin Supervisor, or Manager needs to review the 003 request.

7	Director, Deputy Director, Admin Supervisor, or Manager will:
	• Review the 003 DocuSign form,
	• Approve or deny request. If:
	  – Approved: sign the 003 form in DocuSign, or
	  – Denied:
	    ✓ Check the "Not approved" button,
	    ✓ Enter reason for denial (pop-up window will appear),
	Click the Finish button in DocuSign.
	
	Notes:
	1. Admin Supervisor or Deputy Director will approve any item(s) up to $5,000. Any technology purchase of $5,000 or more must include three (3) quotes, Director's approval, and state approval.
	2. The completed 003 will be sent automatically by DocuSign to everyone listed on the Recipient page of the form

In certain circumstances, as indicated by the requestor, the Admin Coordinator will not place the order when final approval is given and will return the 003 via email to the requestor to control for when the purchase needs to be completed. When this occurs, the requestor will email the Admin Coordinator at least 72 hours prior to event/meeting to purchase the approved items on the 003. Once the 003 is completed, the original 003 with receipts and invoices will be sent to Fiscal.

Example: Business Services submits a 003 in February for an event on March 10th for food/goods. The 003 is approved on February 10, the 003 will be returned to Business Services Representative to control 003. Business Services Representative will send email 72 hours prior to March 10th event for Admin Coordinator to purchase the food/goods. The Business Services Representative will pick-up food/goods for event and attach receipts/invoices to the 003 and send to Fiscal.

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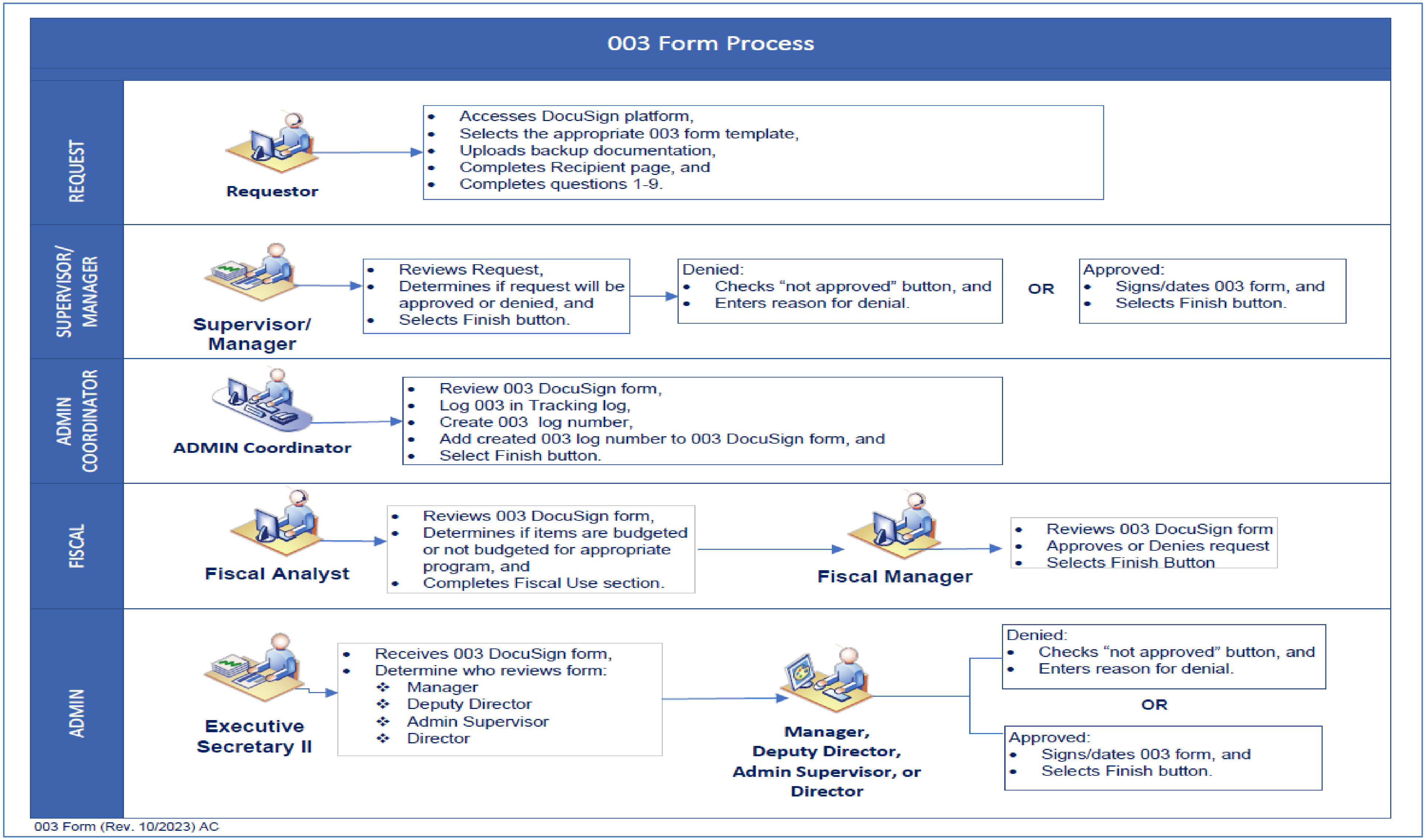
Flow chart

Below is a flow chart of the 003 Form process.



Debt Collection

Introduction

This section provides guidance regarding the policy and procedures established by the Workforce Development Department (WDD) for the recovery of mis-expended funds under the Workforce Innovation and Opportunity Act (WIOA). The purpose is to ensure all funds are properly accounted for and to recover, whenever feasible, monies owed to the WDD by any person or entity.

Scope

All subrecipients expending WIOA funds must comply with federal and state debt collection requirements. The policy applies to the WDD and all entities receiving WIOA funds.

Inquiries

Inquiries about the WDD debt collection policy and procedures should be directed to the WDD Director.

References

This policy implements the requirements listed in:

- Title 20 Code of Federal Regulations (CFR) Sections 683.410(a)(1)(i) and 683.740
- Workforce Innovation and Opportunity Act (WIOA), Section 184

EDD Directive WSD 22-07 *Debt Collection* (November 14, 2022)

Definitions

Definitions and terms used in the debt collection policy are:

Awarding Agency – Means (1) with respect to a grant, the Department of Labor (DOL); and (2) with respect to a subgrant or contract, the entity that awarded the subgrant or contract.

- The "awarding agency subrecipient" is the agency who is directly funded and in a subgrant with the EDD, and
- "Their subrecipient" is the agency at the local level who receives funds from the awarding agency subrecipient to carry out a portion of the program.

Compliance Review Office (CRO) – The Employment Development Department's (EDD) CRO is responsible for overseeing the audit resolution and debt collection over subrecipients of WIOA funding.

- WDD is responsible for their subrecipient audit resolution and aggressive debt collection action.

Final debt – The amount owed based on the awarding agency's final determination if an appeal is not filed or the decision issued in response to an appeal. Included in final debts are funds due from, but not limited to, incidents of fraud, malfeasance, misapplication of funds or other serious violations or illegal acts.

Final determination – The awarding agency's decision to allow or disallow questioned costs and resolve any non-monetary findings.

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Debt Collection, Continued

Definitions, continued

Subrecipient – A non-federal entity who receives a subaward from a pass-through entity to carry out part of a federal program but does not include an individual who is a beneficiary of such program. A subrecipient may also be a recipient of other federal awards directly from the federal awarding agency (Title 2 CFR Section 200.93).

- Local Workforce Development Boards (WDB) are the subrecipients of WIOA funds and other federal grant awards.
- A WDB may allocate funds to their subrecipients to carry out a part of the federal program.

Debt collection procedures

A subrecipient or subcontractor whose liability is established as a result of an audit, monitoring finding or other means, the following stages are completed by the WDD Administrative staff.

Stage	Description
1	The WDD Administrative Supervisor II or Fiscal Administrative Supervisor I will notify the Director the debt collection process has begun.
2	Fiscal Administrative Supervisor I (AS I) will: Maintain an accounts receivable control sheet on the amount in question. Establish a permanent record of the debt collection case and its status to document: – Actions taken with respect to debt collection, restoration, or other debt resolution activities, and – Justification of the actions taken to support the decisions. Notify the subrecipient/subcontractor in writing by certified mail of the following: – The establishment of the debt, the amount of liability, and WDD's reason for establishing the debt. – The debt, if not resolved or a satisfactory alternative repayment plan has not been negotiated, will become delinquent within 30 days. – Potential sanctions for nonpayment, which may include, but are not limited to, debarment, and referral to the County Central Collections Department. – The interest rate charged, if any, and – The subrecipients/subcontractors administrative appeal rights. **Notes:** • County Council reviews the notification letter and all subsequent letters prior to mailing. • Three debt collection letters must be sent to the subrecipient at no less than 30 calendar day intervals.

Continued on next page

Debt collection procedures (continued)

Stage	Description
3	Fiscal AS I, under the direction of the Director will: Negotiate any resolution of the debt or any agreed upon repayment schedule. Offer options for debt resolution which may be offered at the discretion of the Local Workforce Development Area (LWDA) include: – Payment in full, – Cash or installment payments (refer to Installment Repayment section), – Offset against a subsequent grant, or – A reduction in payments. Issue a second more strongly worded 30 day notice if the debt is not repaid or resolved when the first notice of 30 days was issued. Issue a third and final collection letter if no satisfactory resolution occurs by the end of the 60-day period. Final collection letter will indicate WDD will impose one or more of the following sanctions: – Withholding payments due the subrecipient/subcontractor, – Termination of current agreements, – Withholding future funding in accordance with the guidance at 29 CFR 97.36(b), and/or – Initiate litigation against the subrecipient/subcontractor.
4	Director will decide if another method of collection is to be used if the debt is still outstanding after 90 days. In making this determination, consideration will be given to the following factors: Amount of the debt, Cost of further collection, Amount collected to date, and Probable success of pursuing further action to collect the debt. **Note:** An approval must be obtained from the State EDD before any debt is compromised or terminated.
5	Director or WDD Administrative Supervisor II may request the State EDD submit a waiver of liability to the U.S. Department of Labor of any disallowed cost if it can be demonstrated such a request would satisfy the requirements as outlined in 20 CFR 683.740 of the WIOA regulations. **Note:** Refer to the *Relief of Liability* block in this chapter for information about this option.

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Debt Collection, Continued

Repayment of debt

Unless other arrangements have been documented and approved by CRO and WDD, all WIOA debts must be paid by WDD to CRO within 30 calendar days of the date on which the debt was established as final.

Repayment of debt involving fraud and abuse

The settlement of all debts resulting from fraud, malfeasance, misapplication of funds or other serious violations or illegal acts must be made in cash from nonfederal sources. Debt settlement funds collected by an awarding agency subrecipient debts must be returned to EDD immediately upon receipt. A Payment Advice form must be submitted with a check or warrant made payable to EDD's Fiscal Program Division (FPD).

Note: Location of the Payment Advice form **WDD Intranet>Forms> Administrative** section.

Funds collected by WDD in settlement of these debts must be sent to CRO, immediately upon their receipt, at the following address:

Employment Development Department
Fiscal Programs Division,
ATTN: Administration and Grants Unit
P.O. Box 826217, MIC 70
Sacramento, CA 94230-6217

The FPD will inform and coordinate with the CRO when the payment is received and posted. Once the payment is posted, the CRO will notify the subrecipient. The awarding agency subrecipient must maintain records that document the actions taken with respect to debt collection, restoration, or other debt resolution activities and why the actions were taken to support their decisions.

Repayment of debt not involved in fraud or abuse

When the debt is not the result of fraud, malfeasance, misapplication of funds or other serious violations or illegal acts:

The cash repayment of the disallowance is a credit to the title and year to which it was originally charged.
The credit reduces the expenditures of the period of the cost that was refunded.
If the year of allocation is still open, WDD may expend the funds within the cost limits.
Cash payments received after the fund availability period must be remitted to CRO.

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Installment repayment

A subrecipient who is unable to make restitution in full, the Director may negotiate an installment repayment agreement. Installment Repayment agreements must be:

A short duration, preferably from three (3) to 12 months, with a maximum of 36 months.
Negotiated based on the size of the debt and the debtor's ability to pay and for the length of the repayment agreement.
Submitted to the CRO for approval.
Recorded payments in the WDD accounts receivable system.

The length of the installment repayment agreement will be negotiated based on the size of the debt and the awarding agency subrecipient's ability to pay. The CRO must approve all installment repayment agreements.

Relief of liability

To be relieved of liability for a subrecipient's debt, WDD must submit a written request to EDD to seek the DOL agreement to forego collection action. Requests must include documentation and other demonstrations of facts showing compliance with WIOA section 184(d) and Title 20 CFR Section 683740.

Mere statements of compliance and recitation of the criteria will not be acceptable.
Examples of appropriate documentation include, but are not limited to, proof:

- Debt collection letters were sent (e.g., returned certified mail receipts),
- Litigation was conducted, and
- Withholding of funds was attempted.

The request and supporting documentation must be submitted to the CRO through one of the following methods (email is preferred):

- Email: PACBCROIncidentReports@edd.ca.gov
- Mail: Employment Development Department
  Compliance Review Office
  Compliance Resolution Unit
  PO Box 826880, MIC 22
  Sacramento, CA 94280-0001

Note: Unless otherwise approved by both the EDD CRO and the DOL, the LWDA remains responsible for repayment of the entire debt.

CRO action – installment payments

The EDD CRO takes the following actions when it approves an installment repayment agreement:

- Instructs the EDD's FPD to issue an invoice with payment due date and the interest charge, if any, to the awarding agency subrecipient once a final debt is established.

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CRO action – installment payments, continued

- Notifies FPD to issue two (2) additional invoices to the awarding agency subrecipient at 30 calendar day intervals, when payment has not been received or a satisfactory alternative repayment plan has not been negotiated.
- Determines whether to use another method of collection if the debt is still outstanding after 90 calendar days. This determination is based on the following considerations:
  - Amount of the debt
  - Cost of further debt collection
  - Amount collected to date
  - Probable success of pursuing further collection action

Notifies the Chief Elected Official of the relevant unit of general local government if the agreed-upon payment is not received within 90 calendar days after the date of the third invoice.

Recovery of WIOA Tuition

In accordance with WSD 19-10, the following policy ensures recovery of unused WIOA training monies.

Item	Description
Individual Training Account (ITA) invoice	WDD's ITA invoice process allows for payment in two increments. The training provider receives 50% of the total approved ITA amount when the customer has completed two (2) weeks of the total training program hours. The provider receives the remaining 50% when the customer has completed the training program and has attained a recognized training achievement. Percentage of the advanced payment to be returned upon non-completion of courses.
Recapturing funds, disallowed payments	If WDD determines in its sole and absolute discretion, through monitoring, audit, investigation, or review of fiscal records, any payment or disbursement made under and ITA is disallowed, the training provider shall be: Notified, and Given the opportunity to justify the questioned payment or disbursement prior to the final determination.
Reimbursement	Upon receiving response from the provider, if WDD determines the payment or disbursement is disallowed, in whole or in part, reimbursement must be made within 60 days after official notification from the department. If said reimbursement is not made within the state time, the Department's Deputy Director of Administration, on behalf of the County, may recapture or withhold said amount in accordance with the Debt Collection procedures described in this chapter or may institute legal action.

Travel Expenses

Introduction

The Workforce Development Department (WDD) employees may be reimbursed for expenses incurred when travel is necessary for conducting business.

Policy

All travel must be for the purpose of conducting official County business and requires prior approval by the immediate supervisor and must go through the chain of command to the Director. Failure to obtain prior approval may result in denial of any expense claim.

Policies and procedures for out-of-state travel, mileage reimbursement, meal reimbursement, and vehicle use are found in the Consolidated Memorandum of Understanding (MOU) between the SBPEA Teamsters Local 1932 and the County of San Bernardino in the "Expense Reimbursement" Section.

In-state and out-of-state travel shall be at the least expensive cost available.

Authorization

Any travel request for staff must have authorization approved by WDD management prior to traveling. Travel request is approved by the:

Director,
Assistant Director, and
Deputy Director/Administrative Supervisor/Manager.

For out-of-state travel, the County Chief Financial Officer (CFO) approval is required in addition to the departments management approval.

Reimbursement of all travel-related expenses will be made in accordance with the current MOU.

Reimbursement

In situations where travel expenses were incurred during the employee's travel, an Employment Reimbursement form must be submitted to the department for reimbursement. The Employee Reimbursement Form can be found on the EMACS website.

Original receipts or vouchers are required for all expense reimbursement requests. If the original is not available, a photocopy and a signed statement as to the location of the original receipt or an explanation of its absence can be accepted.

Requests for expense reimbursement are to be submitted once a month, except if the amount claimable for any month is less than $25.00. Once $25.00 is reached in a given month, staff can continue accumulating mileage or expenses until submitting the form at the end of the month for reimbursements.

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Travel Expenses, Continued

Exception for necessity of receipts

In accordance with the MOU, original receipts are required ***except*** for:

Private mileage,
Bus, road tolls, and parking fees,
Telephone charges, and
Other authorized expenses of less than $1.00.

Reimbursement not authorized

Reimbursement will not be authorized for attendance at meetings when, although the employee is engaged on the County's behalf, the gain is primarily that of the employee and not of the County. The Department may grant the employee County time to attend such meetings with the understanding the employee is responsible for payment of his/her own expenses.

Airline reservations

The Department secretaries make airline reservations with an assigned CalCard following County policy. The secretary makes airline reservations with the least costly carrier by comparing a minimum of three (3) airline prices when available.

There may be instances where the least costly carrier ultimately costs more due to:

Distance from the airport to the final destination,
Scheduled hours for the flight, or
Other considerations.

In these situations, the total cost of the trip is evaluated and the increased cost will be justified accordingly.

Rental cars

Rental car arrangements are made by a Department secretary prior to travel. The secretary makes appropriate arrangements using the County's preferred vender and make payments with an assigned CalCard.

There may be an occasion when a WDD employee may be authorized to rent automobiles while traveling on County business. The employee should **NOT** purchase extra insurance available at the rental agency. The County's self-insured program provides coverage against any claims for liability or comprehensive damage to the vehicle.

Hotel reservations

Hotel reservations must be made by a department secretary. A CalCard is used to confirm and pay for the hotel reservations. Parking is sometimes an additional charge and should be added to the CalCard.

Incidentals

Often, hotels will require a personal credit card to be on file at check-in for incidentals. All personal charges (phone, mini-bar, movies, etc.) are the employee's personal responsibility.

Conferences, Trainings, and Seminars

Introduction

Many times, Workforce Development Department (WDD) administration selects employees to attend conferences, training, workshops and/or seminars.

Employees who request to attend a conference, training, and/or seminar should make a request to his/her immediate supervisor at least 20 days prior to the date of travel and justification must be included. There are circumstances where 20-day notice is not possible and the department will make every attempt to process request quickly.

In situations where the employee and/or manager receives an email from the Director or Assistant Director requesting an individual to attend a conference, training, workshop, or seminar; the email will be attached to the travel request.

Request to attend an event

A request to attend a conference, training, and/or seminar can be initiated by WDD management or by an employee. The employee process for requesting to attend an event is as follows.

<table>
<tr><th>Step</th><th>Who</th><th>Action</th></tr>
<tr><td>1</td><td>WDD staff</td><td>Requests to attend an event to his/her immediate supervisor by providing a:
Copy of the Brochure/Flyer or
Email Brochure/Flyer describing the conference, training, or seminar, and
Justification for travel, along with how this will benefit the County.</td></tr>
<tr><td>2</td><td>Supervisor</td><td>Evaluates the request, and:
<table>
<tr><th>If the request is ...</th><th>Then the request is ...</th></tr>
<tr><td>Approved,</td><td>Forwarded up the chain of command for approval by the Administrative Supervisor II (AS II) and Assistant Director.</td></tr>
<tr><td>Denied,</td><td>Returned and includes the reason why the request was denied.</td></tr>
</table></td></tr>
<tr><td>3</td><td>Secretary</td><td>Processes the travel request after receiving the approval from the Director; he/she will:
Complete the Travel Request and Travel Justification forms, using the justification information provided by the employee or his/her supervisor.
Attach any supporting documents to the Travel Request form.
Send Travel Request and Travel Justification forms to the:
– Director, and
– Deputy Director/Administrative Supervisor/Manager.
Complete the travel arrangements, including registration for the event, if necessary, upon approval from the department.
Forward all the travel arrangements completed to the employee prior to the travel date.</td></tr>
</table>

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Conferences, Trainings, and Seminars, Continued

Employee is asked to attend an event

In some instances, the Administrative Supervisor II, Assistant Director and/or manager may ask an employee to attend a conference, training, workshop, or seminar for the department. When this occurs, the Administrative Supervisor II, Assistant Director and/or manager notifies the Secretary to complete the travel request.

The employee or employee's supervisor is responsible for completing a justification for the travel request, including a description of the trip's benefit to the County. The justification is provided to the Secretary.

Secretary's role

While the Secretary assists with registration and makes travel arrangements, it is the responsibility of the staff member and his/her supervisor to get the appropriate information to the department secretary. This may include, but is not limited to:

A link to the registration page,
A copy of an email explaining the event, and/or
Event flyers.

The secretary needs an email confirmation from the supervisor in order to process.

Other travel requests

For travel requests not related to conference, training, workshop, or seminar, employees must request approval from his/her immediate supervisor. Approval must be given prior to the trip.

WDB travel

Travel for members of the Workforce Development Board (WDB) is handled by the WDB Executive Secretary and is processed through the Board of Supervisors.

Meal and Mileage Reimbursement

Introduction

Travel requests are not just for air or hotel arrangements; travel reimbursements can be for meal or mileage usage. This section provides information about meal and mileage reimbursements.

EMACS

Employees can request meal and mileage reimbursement, using the Employee Reimbursement form, found on the Employee Management and Compensation System (EMACS) website. Directions can also be found here for how to complete the form.

More information regarding reimbursement can be found in the County Consolidated Memorandum of Understanding (MOU).

Meal reimbursement

It is the responsibility of each employee to anticipate and make provisions for his/her own meals, except in conjunction with overnight travel or attendance at a professional business meeting or conference

Meal reimbursement is NOT authorized when:

The employee's daily job duties require travel throughout the county.
An employee is temporarily assigned to:
- An alternate office,
- Attend staff committee meetings outside of the office,
- Attend County/Department training, or
- A one-day seminar.

A meal is included as part of the agenda of the attended meeting, or where a meal is an integral part of the meeting. The cost of the meal is usually included in the cost the meeting or conference.
An employee attends a service or voluntary meeting.

Note: Other exceptions can be made with approval.

Meal compensation

Under the current MOU, compensation for meal expenses may be provided, with receipts. The amount allowed per meal is listed on the Human Resources website for MOU with Teamsters, under the General tab for Administrative Unit in Section 7 Meals and Lodging.

A County credit card is temporarily assigned to the employee for use with meals in certain situations; the amounts above are allowed on the card. Refer to the *Credit Card* section for more information.

Without a receipt, reimbursement will be made at a per diem compensation, different allowance levels, according to the MOU.

Continued on next page

Mileage reimbursement

Although staff is encouraged to use a county car as much as possible for county business, exceptions can be made. Reimbursement for the use of privately owned automobiles to conduct County business shall be at the IRS allowable rate and is considered as full and complete payment for the actual necessary expenses. The reimbursement form is found on the EMACS website.

Mileage will not be reimbursed between the employee's residence and the assigned work location. However, when an employee leaves directly from his/her residence and travels to another work location, travel is reimbursed in consideration of the total miles driven minus the normal daily residence to work commute.

Example:
Sally's daily commute to her assigned work location is 25 miles. On Tuesday, she drove from home to a meeting at another work site, which was 35 miles plus 10 miles to return to the office. Sally can claim 10 miles for going to the location plus 10 miles she used to return to her office for a total of 20 miles on the travel mileage reimbursement form.

Once the two (2) page reimbursement form is completed, the form is sent to the Executive Secretary II for Director's approval. After the Director approves and signs the reimbursement form it is then emailed to the Administrative Secretary II as a PDF for processing in the System Applications and Products (SAP).

Credit Card

Introduction

The Workforce Development Department (WDD) provides a credit card as a convenience to employees required to travel on business for San Bernardino County. This reduces employee financial hardship by eliminating the need for employees to expend personal funds for County travel.

Credit card requests

The Director authorizes an employee's use of a temporary County credit card for business-related expenses. A Secretary handles the credit card requests after Director approval.

Employees may not make note of the credit card number of a card issued for future use.

Failure of an employee to obtain approval prior to the use of a County credit card may result in loss of future access to County credit cards and/or in disciplinary action.

Allowable expenses

County issued credit cards can be used for authorized travel-related expenses, such as but not limited to:

Hotel reservation,
Taxi rides,
Hotel costs,
Car rental costs,
Airline tickets,
Conference registration,
Parking fees, and
Meals and other pre-authorized incidental purchases.

Prohibited expenses

The following expense items may not be charged to a County credit card:

Cash advances,
Personal expenses (snacks, mini bar refreshments, movies, exercise facilities, etc.),
Alcoholic beverages,
Office supplies,
Automobile fuel (unless for a rental car),
Personal telephone calls,
Expenses for a spouse, and
Publications, subscriptions, memberships.

Any personal expenses inadvertently charged to a county credit card must be reimbursed by cash or personal check when the credit card is returned.

Continued on next page

Sharing a credit card

Situations where several employees may attend a conference, training, workshop, seminar, or a meeting, one (1) employee may be asked to be in charge of a single credit card to which all allowable costs are charged. In these instances, only the employee who checked out the card is authorized to sign for charges to the credit card.

It is the responsibility of the credit card assignee to ensure all employees stay within the MOU meal allotment amount and a list of employee names needs to be included on the Auditor-Controller/Treasurer/Tax Collector (ATC) Justification form and indicated on the receipt.

Rules for use

The rules the employee must follow for the use of a County card is:

Credit cards are not issued to an employee earlier than two (2) working days prior to the expected departure date unless scheduling conflicts arise.
Credit card must be picked up and returned to the Secretary, in person, by the employee or a designated courier.
Credit card completed ATC Justification Statement and supporting receipts must be turned into the Department secretary within three (3) working days after completion of the business trip.
Employee signs his/her name on credit card charge slips but NOT on the credit card.
All receipts MUST be itemized to show each purchased item. If receipt includes charges for more than one person, the names must be included on the receipt.
Employees are expected to stay within the per diem amounts for meals and/or lodging as stated in the current MOU. Any amount exceeding the per diem, employees may be required to reimburse the County for the difference.

Note: Refer to the *Meal and Mileage Reimbursement* section in this chapter for allowable amounts. Exceptions can be made to per diem amounts due to availability of meal options.

Receipts

Credit card purchases require employees to provide itemized receipts for each purchase when the credit card is returned. This includes meal reimbursement; receipt must show the details of what was purchased.

Credit card issuance

The process for issuing credit cards to employees is as follows:

Step	Who	Action
1	Employee	Obtains approval through the chain of command, and Contacts the Secretary to schedule the time and date to pick up the card.
2	Secretary	Completes an Authorization for Use of County Credit Card. Obtains appropriate signature(s) on form indicating understanding of policies regarding credit card use. Enters credit card number and date in WDD log, Obtains employee signature on the log, and Gives employee the ATC Justification Statement.

Continued on next page

Credit Card, Continued

Returning a credit card

Upon the return of a trip the credit card must be returned to the Secretary. The process for returning the credit card is as follows.

<table>
<tr><th>Step</th><th>Who</th><th>Action</th></tr>
<tr><td>1</td><td>Employee</td><td>Completes an ATC Justification Statement which includes:
Purpose of the expense in relation to County business, including names of each participant included in the charge,
Date on which the expense was incurred,
Exact itemized amount of the expense,
Attaches cardholder’s copy of all charge slips and all detailed/itemized receipts, and
Returns the credit card and items to the secretary three (3) days of returning to work.</td></tr>
<tr><td>2</td><td>Secretary</td><td>Reviews the ATC Justification Statement and receipts returned, and:
<table>
<tr><th>If all required receipts are ...</th><th>Then the ...</th></tr>
<tr><td>Turned in,</td><td>Logs are updated with the return date of the card,
Returns the card to ATC, along with Justification Statement and supporting documents, and
Gives a copy of the completed Justification Statement and supporting documents to WDD Fiscal for reconciliation.</td></tr>
<tr><td>Not turned in,</td><td>Employee is notified receipts are missing, and
Sets a time/date for receipt of missing items.</td></tr>
</table></td></tr>
</table>

Unsupported claim

Any unsupported claim will not be paid by the department and will be the responsibility of the credit card user to pay.

Payment Documents

Introduction

All payment documents go through an extensive review process by the Workforce Development Department (WDD) Administration Fiscal Unit before sending to the County Auditor/ Controller's office for payment. Payment documents originate daily from individual America's Job Center of California (AJCC) office locations or the WDD Administration Fiscal Unit.

Document types

There are six (6) different types of payment documents:

Payment Voucher
Payment Voucher for Supportive Services
System Applications and Products (SAP) Payment Voucher for Board Approved Unencumbered Contracts
SAP Request for Partial Payment
SAP Request for Payment on Goods & Services
SAP Travel Expenditures & Claim for Payment

Process

The table below outlines the stages completed for payment document process for final payment.

<table>
<tr><th>Stage</th><th>Description</th></tr>
<tr><td>1</td><td>WDD Receptionist Administration:
Receives payment and invoice documents via interoffice mail or U.S. mail from the different AJCC offices and vendors.
Date stamps the documents/invoices
Forwards documents/invoices to appropriate staff

<table>
<tr><th>Documents/invoices</th><th>WDD staff</th><th>Stage</th></tr>
<tr><td>Youth providers</td><td>Youth Staff Analyst II</td><td>Go to stage 2</td></tr>
<tr><td>AJCC documents</td><td>Fiscal</td><td>Go to stage 3</td></tr>
</table></td></tr>
<tr><td>2</td><td>Youth Staff Analyst II:
Reviews the Youth Providers invoices
Signs off on the invoices, if:
– Correct sends invoices to the Fiscal Unit
– Incorrect, contacts provider for corrections to be completed before sending to Fiscal Unit for payment.</td></tr>
<tr><td>3</td><td>Fiscal:
Reviews documents/invoices for processing

<table>
<tr><th>If the document is …</th><th>Then fiscal clerk …</th></tr>
<tr><td>A payment document,</td><td>Performs a complete audit</td></tr>
<tr><td>An invoice,</td><td>Processes the invoice.</td></tr>
</table></td></tr>
</table>

Signature Authorizations

Introduction

This section provides information on Workforce Development Department (WDD) policy regarding designees authorized to sign documents and/or forms on behalf of the America's Job Center of California (AJCC) Manager and Supervisor during his/her absence.

Definition

An authorized signatory is defined as a person who has been given the authorization to sign documents for another person. This indicates the person has been given the authority by his/her manager or supervisor to be in charge of signing documents.

Signature

Anyone signing for another person must state on the signature "on behalf of" and the name of the individual he/she is signing for on the document or form.

Example: John Smith on behalf of Jane Doe.

AJCC Supervisor

The AJCC Supervisor can approve training cases and sign the Individual Training Account (ITA) for the Workforce Development Specialist (WDS) on behalf of the Manager in the following situations, when the Manager is out:

1. For at least a week, or
2. Of the office and there is an urgent need to sign. This should be on a case-by-case basis to allow for good customer service where a delay would cause a problem for the customer.

Note: Refer to the Program Guide for the information on the Training Authorization Levels.

AJCC Manager

Part of the AJCC Managers' responsibility is to review and sign off on training services for customers. Although AJCC Managers work out of specific locations, the Managers can approve/deny and sign ITAs on behalf of another AJCC Manager. In situations where the AJCC Manager is out of the office and training services need approval and signature, the following actions can be taken:

1. Supervisor can review and determine if the training services will be approved or denied and sign the ITA, or
2. If both the Manager and Supervisor are unavailable, staff can reach out to one of the other AJCC Managers for approval/denial of or signature on the ITA.

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BSR Supervisor

Part of the Business Services Representative Supervisor (BSRS) responsibility is to review and sign OJT contracts for the Business Services Representative (BSR). Although the BSRS work out of specific locations, the BSRS can approve/deny and sign OJTs on behalf of another BSRS. In situations where the BSRS are both out of the office and training services need approval and signature, the BSR will:

- Email the OJT contracts to the Business Services Manager (BSM) for approval and signature, and
- Carbon copy (cc) the BSRS on the email and provide the reason why the contract was sent to the BSM for approval and signature.

Supportive Services

In circumstances where the AJCC Manager/Supervisor is out of the office and Supportive Services need to be issued, the Manager/Supervisor can designate a WDS to approve and sign the Supportive Services request on the Manager/Supervisor's behalf.

The process for issuing Supportive Services still applies (refer to the Program Guide for Supportive Services) and all documentation must be completed. Upon the Manager/Supervisor return to the office he/she will be required to review the documents within 24 hours to ensure the Supportive Services were:

- Issued correctly and the appropriate documentation was completed, and
- Case noted in the customers' case file.

EMACS

Introduction

In order to comply with Federal, State and County regulations and Federal grant funding restrictions, Workforce Development Department (WDD) staff must comply with the requirements when submitting time worked. The County tracks time with the Employee Management and Compensation System (EMACS).

EMACS is used to ensure program salary costs claimed are supported by the hours recorded on timesheets and to reduce the number of timekeeping errors.

These guidelines are to ensure WDD will avoid a finding in a state or any other monitoring. It will reduce the errors identified during the monthly EMACS reconciliation and help identify any additional training requirement.

Requirements

WDD must adhere to all Uniform Guidance requirements, and in specific, those listed under 2 CFR Part 200 for Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. For timekeeping records, 2 CFR Section 200.430 Compensation for personal services will be used as reference.

Time Allocation

Payroll records must accurately reflect the work performed by employees. Employees working on multiple awards/grants must allocate time according to the activities performed under each award/grant. Employees must allocate time on an after-the-fact distribution of time and not on a predetermined distribution.

Employee Responsibility

Employee is responsible for time entered and coded. At the conclusion of each pay period, the employee will review timesheet for accuracy prior to submitting to supervisor for approval. Employee will:

1. Verify all Time Reporting Codes (TRCs) are correct (each employee should have 40 hours coded per week), and
2. Audit program codes to ensure obsolete codes are no longer used.

Supervisor Responsibility

Supervisors will review timesheets for accuracy prior to approving and submitting timesheets to the payroll department. Supervisors will verify:

- Total hours,
- TRCs,
- Program codes, and
- Completion.

Supervisors will also review and verify potential patterns and trend staff enters in EMACS.

Continued on next page

Administrative Duties

Employees performing the following duties may need to code time to Activity Code 8000:

1. Accounting, budgeting, financial and cash management functions
2. Procurement and purchasing functions
3. Property management functions
4. Personnel management functions
5. Payroll functions
6. Audit/Monitoring functions

Employees will need to verify with his/her supervisor/manager to confirm if they should be coding time to Activity Code 8000.

The Workforce Innovation and Opportunity Act (WIOA) establishes administrative cost limitations to no more than ten percent (10%), as listed under 20 CFR 683.205. 20 CFR 683.215, which provides the full list of the activities that constitute the costs of administration and are subject to the administrative cost limitation.

Payroll Specialist Responsibility

Payroll Specialist will review timesheets for accuracy prior to submitting timesheets to the payroll department. Payroll Specialist will:

1. Verify and adjust attendance records and time sheets
2. Calculate the hourly rates, gross pay, overtime, differentials, and other supplemental pay.
3. Perform specialized clerical work related to the preparation and processing of payroll and payroll related documents which then are shown in EMACS.
4. Prepare, review, and verify documents relating to the computation, collection, and submission of payroll and/or benefit transactions are entered correctly,
5. Confirm and verify all information was entered correctly.

Fiscal Review

The Fiscal Unit reviews a small percentage by program of the EMACS timesheets. The timesheets are discussed with the WDD Leadership team during the monthly budget meetings.

To ensure WDD staff enters the appropriate EMACS code for his/her timesheets, the Fiscal Administrative Supervisor I will email the list of EMACS codes on a regular basis when new codes are added or codes are deleted.

Resources

Introduction	The Workforce Development Department (WDD) fiscal unit adheres to various County Policies and/or State Directives. This section provides the resource information utilized by the fiscal staff.
Allowable Costs	Costs are considered allowable by the Department of Labor (DOL) and the State of California Employment Development Department (EDD) under the Workforce Innovation and Opportunity Act (WIOA) program. To be an allowable charge to WIOA, a cost must be necessary and reasonable, allocable, and allowable for the performance of the WIOA award. Fiscal follows the guidelines outlined in Workforce Services Directives (WSD) 16-16.
County Budget Controls	The purpose of the Budgeting Policy is to establish clear, uniform procedures for developing and maintaining a balanced budget in order to achieve financial continuity and stability. The County policy #05 provides the guidelines on Budget and Finance.
County Procurement	All proposed procurements shall be reviewed by the County Fiscal Office to avoid the purchase of unnecessary or duplicative items. The County Procurement policy provides various protocols and processes county departments follow.
Incident Reporting	The WSD 20-12 policy provides the guidance and establishes the procedures for reporting allegations of fraud, program abuse, or criminal conduct involving grantees or other entities and subrecipients receiving federal funds either directly or indirectly from EDD to the EDD Compliance Review Office (CRO) and the DOL Office of Inspector General (OIG).
Internal Controls	Internal controls are accounting and auditing processes used by the County's finance department to ensure the integrity of financial reporting and regulatory compliance. WDD follows the County's Internal Controls policy.
Salary and Bonus limitations	Public Law 109-234, Section 7013 limits the salary and bonus compensation for individuals paid by funds appropriated to the DOL Employment and Training Administration (ETA) and provided to recipients and subrecipients. The WSD 22-10 outlines the guidelines WDD follows regarding salary and bonus limitations.

Records Retention

Introduction

San Bernardino County has designed the Records Management Program to establish effective and efficient management methods to the retention, preservation, and disposal of County records. Effective records management ensures records are kept only as long as there is an administrative, fiscal, legal, or historical value.

This section provides guidance on the Records Management Program to assist the department of the requirements to be completed.

Retention schedule

The Records Retention Schedule provides the requirements for the maintenance, storage, transfer, and final disposition of County records. Final disposition depends on the type of record and the legal requirements. Records can be disposed of when no longer needed, or retained for a predetermined period of time after the records are no longer operationally necessary or must be retained permanently.

The Records Retention Schedule must be reviewed and accepted prior to submitting to the Board of Supervisors (BOS) for approval by:

- County Counsel,
- The Clerk of the Board of Supervisors (COB), and
- The County Administrative Office (CAO).

Each County department is required to implement and follow the approved Records Retention Schedule.

Schedule review

The Records Retention Schedule must be reviewed every two (2) years for legal and policy updates. Workforce Development Department (WDD) is responsible for ensuring the records are stored in a manner that ensures physical or electronic safety, security against unauthorized access, and, if applicable, confidentiality.

Records Management Coordinator (RMC)

WDD has designated a Fiscal Specialist as the primary RMC and the Executive Administrative Assistant as the back-up RMC who are responsible for, but not limited to:

- Overseeing the Records Retention Program,
- Maintaining and updating the schedule, as needed,
- Submitting the Records Retention Schedule for review and acceptance from:
  - County Counsel,
  - COB, and
  - CAO.
- Obtaining Board approval for the Records Retention Schedule.

Note: Any changes/updates to the Records Retention Schedule must not be disposed of or destroyed until Board approval is received. Refer to the Records Retention handbook for full description of duties.

Continued on next page

Location

The Board approved department Records Retention Schedules is located online at the Clerk of the Board's intranet website.

What is a county record?

The statutory law on records retention requirements does not define "records" for purposes of records retention. The California Public Records Act does not generally apply to records retention, its definition of "public records" is broad and therefore is an effective guide on what items come within the reach of the County's Records Management Program.

The California Public Records Act defines "public records" as "any writing containing information relating to the conduct of the public's business prepared, owned, used, or retained by any state or local agency regardless of physical form or characteristics." (Gov't Code sec. 7920.530). The California Public Records Act further defines a "writing", regardless of how the record has been stored (Gov't Code sec. 7920.545) as any:

- Handwriting,
- Typewriting,
- Printing,
- Photostating,
- Photographing,
- Photocopying,
- Transmitting by electronic mail or facsimile (electronic records are bound by the Records Retention Schedule exactly the same as any other format of the record), and
- Other means of recording upon any tangible thing any form of communication or representation, including:
  - Letters,
  - Words,
  - Pictures,
  - Sounds, or symbols, or
  - Combinations of any record created.

County records are any, and all information, in any tangible, or electronic form that has been produced or received by the County for the purpose of conducting County business.

County records include social media content, postings, messages, comments, and responses. Departments should be familiar with County Policy 9-04 SP 1 on social media.

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What is not a county record?

Not considered county records are materials not retained in the normal course of business and may be disposed of at any time. Typically, non-records contain no information of significance or lasting value.

<u>Example of non-county records</u>:

Convenience copies (duplicates or reference copies of official County records),
Transmittal letters,
Acknowledgements,
Drafts,
Rough notes, or
Calculations created/used in the preparation/analysis of other documents (i.e., personal paper, etc.).

However, if any non-county record is retained in the normal course of business (i.e., being stored without distinction in a file containing other public records) then the non-county record may be deemed legal records and will have to be retained in accordance with the Records Retention Schedule.

Non-county records subject to a litigation hold, or are relevant to a pending administrative or litigation proceeding, must be retained until such hold expires or relevance ceases.

Retention period

The retention period for a record series will be based on two (2) things:

- State or federal statute or regulation which sets forth the minimum amount of time records must be retained, and
- Department preference to retain records beyond the legally mandated retention period.

There are laws and regulations that establish the minimum legally required retention period for many government records. When retention periods are not expressly addressed by law or regulation, the record should be retained for a minimum period of two (2) years. The two-year period is a statutory default period if no other authority on retention applies to the record series (Refer to Gov't Code sec. 26202).

Changes to a Retention schedule

Any change to an approved Records Retention Schedule will need Board approval. This includes but is not limited to:

- Adding record series,
- Making changes to retention periods based on legally required minimums, or
- Department preference,
- Removing record series, and/or
- Correcting typos.

Continued on next page

Changes to a Retention schedule, continued

The department's RMC will prepare and coordinate all revisions to the Records Retention Schedule and submit it to County Counsel for review along with a completed Records Retention Schedule Authorization, Form RMP 4. Once this review has been completed, the Records Retention Schedule and Form RMP 4 should also be reviewed and accepted by each of the following authorities before review and approval by the Board:

- Clerk of the Board (COB), and
- Chief Administrative Officer (CAO).

The revised Records Retention Schedule should be presented to the Board with a board agenda item and resolution.