

**Board Chair: Mark Glendenning**  
**Minute Scribe: Jessie Foss**  
**Meeting Attendance: See Page 2**

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**I. CONSENT ITEMS**

**A. Call to Order**

Mr. Glendenning called the meeting to order at 2 p.m. A quorum was present as indicated by roll call.

**B. Announcements and Introductions**

None.

**II. ORDER OF BUSINESS**

**A. Meeting Minutes — May 21, 2018; May 25, 2018 and June 29, 2018**

Motion made (Eide/Subach) to approve the May 21, 2018; May 25, 2018 and June 29, 2018 meeting minutes.  
Motion approved unanimously.

**B. Financials**

Ms. Mitchell presented organizational financials as of September 30, 2018.

Motion made (Eide/Subach) to approve the financials as of September 30, 2018.

**C. Committee Reports**

Removed from agenda. No new committee meetings occurred since reports were made at the October 22, 2018 WDB Full Board meeting.

**D. Policy Revisions**

Ms. Mitchell presented several WDB policy revisions. The revisions are the result of DWD monitorings and changes in the WDB fiscal duties.

## Summary of Policy Changes

### Financial Procedures Manual

**1. All references to “fiscal agent” replaced with “financial services contractor” or “Administrative Coordinator” throughout the entire documents as appropriate based on function.**

**2. The following section was updated to add required language as indicated (underlined):**

#### **II. FISCAL OPERATIONS**

A. Accounting will be on an accrual basis. The fiscal year will run from July 1 through June 30 of each year. Year end closing and financial reports will be prepared by the Fiscal Agent and reviewed by the WDB Executive Director. The WDB Board Chair will sign the appropriate year-end financial report if required by the funding source.

B. In accordance with UG 200.62(c), the WDB takes steps as outlined throughout this document to ensure that all funds, property, and other assets are safeguarded against loss from unauthorized use or disposition. Specifically, financial duties and responsibilities will be separated to the extent that staffing limitations will allow. No one employee shall have control over cash receipts, cash disbursements, payrolls, reconciliation of bank accounts or purchase orders. Please see Sections 300 and 400 for additional actions taken to remain in compliance with UG 200.62 (c).

C. All WDB staff with fiscal responsibilities are required to take annual vacations.

D. All manual fiscal forms and documents will be completed in ink to minimize the chances of fraud.

E. Western Wisconsin Workforce Development Board, ~~through its fiscal agent,~~ will use a computer based automated accounting system to accomplish all accounting responsibilities and will ensure that staff who use this system are well trained and familiar with its use. ~~Fiscal agent staff~~ Administrative Coordinator will enter transactions into the accounting system data base, and it will be backed up and saved regularly. ~~The fiscal agent is responsible for the back-up and security.~~

**3. Section 300 Cash Management was updated to reflect actual duties and add required language as indicated:**

#### **PROCEDURES**

##### **I. FUNDING SOURCE REQUESTS FOR PAYMENT OR REIMBURSEMENT**

A. Cash in the Western Wisconsin Workforce Development Board financial system is kept at a minimum and managed in compliance with DWD/DWS Administrative Assurances and Requirements or other funding source rules and regulations, and OMB and Uniform Guidance as appropriate. The ~~Fiscal Agent~~ Administrative Coordinator monitors cash levels in all Western Wisconsin Workforce Development Board accounts and checking account balances. The ~~Fiscal Agent~~ Administrative Coordinator will prepare and submit cash requests based on

expenditures and balance requirements. The WDB ~~Administrative Coordinator~~ Executive Director shall review and approve all cash requests. Both the ~~fiscal agent~~ WDB Director and the WDB Administrative Coordinator shall initial and date the request documentation. The WDB Administrative Coordinator ~~and Fiscal Agent~~ will verify that cash requests have been received and deposited. WDB Treasurer will review and approve spreadsheet of draws and receipts quarterly.

B. Requests for funding source payments will be based on the immediate cash needs of Western Wisconsin Workforce Development Board. The ~~Fiscal Agent~~ Administrative Coordinator (with Director approval) directs all fund draws and invoices for funds reimbursements or advances, and ensures submission to the appropriate funding agency. The ~~Fiscal Agent or the fiscal staff~~ Administrative Coordinator will enter those funding source requests into the Accounts Receivable module of the automated accounting system.

C. Items to be considered when anticipating immediate cash needs include, but are not limited to:

1. Unpaid invoices on hand
2. Estimated salaries/wages and fringe benefits
3. Rents that are due
4. Reimbursement requests from sub recipient
5. Timing of cash requests to ensure minimal time between receiving and disbursing funds to remain in compliance with UG 200.305(b). Please see Section 500 for specific procedures that ensure compliance with UG 200.305(b).

#### **4. Section 400 Cash Receipts was updated to reflect actual duties/functions:**

##### **I. PROCEDURES**

A. The ~~Fiscal Agent or fiscal staff~~ Administrative Coordinator records the receipt of electronic funds transfers from the Wisconsin DWD or other funding sources after the electronic deposit has been verified. The deposit date is the date the bank records the transaction.

B. Upon physical receipt of payment through the mail or other means, ~~WDB Executive Director~~ Administrative Coordinator receipts on the manual Cash Receipts register. The WDB ~~Administrative Coordinator~~ Executive Director restrictively endorses each check received, prepares the deposit slip, and deposits the funds into an account of a financial institution which provides FDIC/FSLIC coverage. In cases of the Executive Director's absence, the WDB Treasurer will perform the duties assigned to the Executive Director.

C. Copies are made of the deposit slip and the check(s) and then forwarded to the ~~Fiscal Agent~~ Administrative Coordinator for recording into the accounting system. The WDB retains the originals.

D. The ~~Fiscal Agent~~ Administrative Coordinator will enter the cash receipt into accounts receivable and the deposit into the general checking account of the accounting system. At no time will the person who prepares the deposits also enter the data.

E. The WDB Staff will compile the Cash Receipts Register and Deposits for the WDB Treasurer on a quarterly basis. The Treasurer will verify and sign off that all cash received through physical means has been deposited.

F. The WDB Administrative Coordinator will receive the bank statement and verify that the electronic cash requests and other cash receipts have been received and accounted for by the bank. The ~~Fiscal Agent~~ Executive Director will reconcile the bank statement on a monthly basis and maintain copies of the statement in their files ~~with the original retained by the WDB.~~ The WDB Treasurer will approve of the reconciliation by signing and dating the document on a quarterly basis.

## **5. Section 500 was amended to reflect actual duties and required language as follows:**

### **CASH DISBURSEMENT POLICY**

The WDB will ensure that disbursements are handled in a manner that protects agency cash assets, conform to Generally Accepted Accounting Principles, and Uniform Guidance and ensure that grants are properly expensed. The policy will, minimize any chance of check writing fraud, and ensure that all funding source rules and regulations are followed by staff when procuring goods and services for the agency. ~~Fiscal Agent staff~~ The Administrative Coordinator will be responsible for cash disbursements and the ~~Fiscal Agent~~ Executive Director will monitor this process. In accordance with UG 200.305(b), electronic mechanisms will be used throughout the life cycle of the transaction process, including electronic approval of invoices upon receipt, electronic accounting functions, electronic cash requests, and electronic transfer of funds to vendors and subrecipients. This process will ensure that the time between funds transfer and disbursement is minimized. The process will occur weekly, with cash requests only being sent after all invoices have been approved and are ready to be paid. As soon as cash requests are received, the invoices will be paid. The WDB Executive Director and a member of the Board of Directors will be responsible for approving invoices for payment and signing the checks.

D. The ~~Fiscal Agent~~ Administrative Coordinator enters the associated data into an on-line bill paying service and posts. The ~~Invoices by Due Date~~ invoices are electronically submitted for payment approval to the WDB Executive Director and a member of the Board of Directors, preferably the WDB Treasurer. When the payments have been approved, the ~~Fiscal Agent~~ Administrative Coordinator will complete the bill paying process through the on-line service. At month end the WDB ~~Administrative Coordinator~~ Executive Director will receive a report of all invoices paid for cross referencing the invoices. This document will be signed and dated. WDB Treasurer will review and approve on a quarterly basis.

E. If manually prepared checks are needed for payment, the ~~Fiscal Agent staff~~ Administrative Coordinator will print the checks after payment has been approved. Signatures on checks will be that of the WDB Executive Director and a member of the Board of Directors. Bill payments are normally prepared on a weekly basis.

G. ~~The Fiscal Agent~~ Administrative Coordinator will be responsible for all blank checks, kept under lock and key, if applicable. The current accounting system allows for checks to be printed as needed rather than kept on hand.

## **II. PROCUREMENT – Entire Section replaced per Uniform Guidance. Policy Accepted by the WDB on June 20, 2016**

### **POLICY**

All procurement transactions must be conducted in a manner that provides full and open competition consistent with the Uniform Guidance, §200.317 through §200.326. The WDB must avoid unnecessary or duplicative purchases. Consideration should be given to consolidating or breaking out procurements to obtain a more economical purchase. Where appropriate, an analysis will be made of lease versus purchase alternatives, and any other appropriate analysis to determine the most economical approach. Small business, minority-owned businesses, women's businesses, and labor surplus area firms will be considered in purchasing. In accordance with 200.318(c)(1), the WDB, its officers, employees, and agents must all comply with these policies and the requirements found in UG 200.317-200.326. Inadvertent violations of these standards will be handled on a case by case basis, with corrective action as the consequence. Any officer, employee or agent who knowingly violates these standards will be subject to disciplinary action based on the severity of the violation, up to and including termination of board membership, employment, or contracts.

## **6. Section 600 Subaward revised to reflect required language as follows:**

### **I. FINANCIAL RESPONSIBILITY**

A. As per the terms of the award contract, the sub-awardee must maintain systems with the capabilities to:

1. Ensure the protection of funds made available;
2. Ensure compliance with terms of the grant agreement and local policy and precedence
3. Adequately account for the use of the funds.

B. ~~The sub awardee will establish financial procedures and appoint a Fiscal Agent to represent them. Western Wisconsin Workforce Development Board reserves the right to approve the appointment. The Fiscal Agent:—and~~

1. Will submit invoice(s) for reimbursements ~~and distribute payment received to the service providers on a regular basis~~ as outlined in the sub-awardee contract.
2. Will monitor budget and actual expenditures and ensure the submission of budget modifications as needed.

### **II. PROGRAM INCOME**

A. Revenue earned using grant funds will be tracked according to grant regulations. Any revenue will be submitted to the WDB. In accordance with 200.305(b)(5), all program income must be expended before additional cash may be requested.

**7. Section 700 Payroll has been revised to add language as indicated:**

**II. RATE AUTHORIZATION**

A. The WDB Executive Director will ~~confirm in writing to staff~~ complete a wage authorization form that details the rate to be paid and effective date. In the case of the WDB Executive Director, the WDB Chair will handle the confirmation. Wage authorization forms will be kept in each employee's personnel file.

B. Change in status will be completed by the immediate supervisor and sent to the WDB Executive Director for approval.

C. After rates and changes are approved by the WDB Executive Director a copy of ~~the written authorization~~ wage authorization form will be given to the ~~Fiscal Agent~~. ~~The Fiscal Agent~~ Administrative Coordinator who will be responsible for changing the personnel record and updating the payroll records

**III. TIMESHEETS AND TRAVEL**

All hourly employees will complete the agency bi-weekly time sheet and forward it to their immediate supervisor. Salaried employees will complete the agency bi-weekly time sheet and allocate their time. All completed time sheets must be signed by the employee then verified for accuracy and approved by the employee's immediate supervisor. Verified and signed time sheets are submitted to the ~~Fiscal Agent~~ Administrative Coordinator after the end of each bi-weekly pay period on the Monday following the pay period ending date. The WDB Chair has designated the Administrative Coordinator as the individual who will approve the WDB Executive Director's time sheet. Any incomplete time sheets will be returned to the staff person's immediate supervisor. Late time sheets could be held until the following pay period. Electronic signatures are accepted.

**8. Section 800 Bank Reconciliation has been revised to clarify duties as follows:**

**POLICY**

The WDB will create procedures to ensure separation of duties regarding checks and for reconciling agency checking accounts. Bank statements are ~~forwarded to the WDB Executive Director, or a designee, to review, sign and date~~ reviewed by the Administrative Coordinator before sending to the Executive Director. The ~~Fiscal Agent~~ Executive Director reconciles checks from various checking accounts. The ~~Fiscal Agent~~ Executive Director will monitor checks and check reconciliations on a regular basis.

**I. PROCEDURES**

A. Each month checks are reconciled to the bank statements and the bank statements are reconciled to payments made through the accounting system. The Administrative Coordinator opens the bank statement and forwards to the WDB Executive Director to review, sign, date. The ~~Fiscal Agent~~ Executive Director reconciles the checking account.

B. Checks are entered into the Accounting System by selecting the cash account to be

reconciled. The reconciliation date is the bank statement date. The ending bank balance from the bank statement is used as a reference for reconciliation to the accounting records. C. Checks and electronic transfer that have cleared the bank are selected as paid in the accounting system. The reconciled bank balance and the balance per the accounting system must match. If the balances do not match, there is an error. Errors must be found and corrected before continuing. Any discrepancies or irregularities must immediately be brought to the attention of the ~~WDB Executive Director~~ WDB Treasurer.

D. When the deposits, checks and electronic transfers in the accounting system balance with the bank statement, a report showing the outstanding checks is processed from the accounting system and attached to the bank statement. If checks are outstanding for over 90 days from the date of issue they will be brought to the attention of the WDB Executive Director. The ~~Fiscal Agent~~ Administrative Coordinator will periodically check further into why checks were not cashed or cleared through the bank. Checks may be re-issued or voided at that time.

E. After Reconciliation, the statement will be filed with the reports and retained according to grant regulations. Upon disposal, checks and statements are shredded. A copy of the bank reconciliation will be emailed to the WDB Board Treasurer for his/her review and signature.

## **9. Section 1300 Cost Allocation section amended to reflect change to cost pools as follows:**

### **III. ALLOCATING OF COSTS:**

B. There ~~is one~~ are two primary indirect cost pools: one for program allocations and one for administrative allocations, based on function. Other cost pools may be added in isolated projects or subcontracts.

C. The primary indirect cost pools use payroll amounts by grant as recorded by Western Wisconsin Workforce Development Board staff on the bi-weekly sheets to apply costs relative to the cost pools. These payroll amounts are updated monthly prior to allocation of indirect costs.

D. The primary cost pools are consistently distributed monthly using the accounting system.

1. The ~~Fiscal Agent~~ Administrative Coordinator will create and maintain the Allocation maintenance file in relation to the benefits received by grant and grant regulations.

2. The ~~Fiscal Agent, or a designee,~~ Administrative Coordinator will create Allocation Accumulation by defining the wages paid date range to be used. Based on the Allocation maintenance file and the Allocation Accumulation period designated, the accounting system will calculate the allocations to the appropriate General Ledger account.

3. The ~~Fiscal Agent, or a designee,~~ Administrative Coordinator will review each General Ledger account allocation amount, and then direct the accounting system to create a journal entry. The journal entries will then be posted to the general ledger.

4. In the primary indirect cost pools, identified as Program Allocations or Administrative Allocations within the accounting system, this fund of costs will be allocated out at the end of

each month to ensure that the fund balance of the indirect cost pools, at the end of each month, is always zero and therefore completely allocated out.

**10. Section 1400 Added to include a Match and Leveraged Resources Policy:**

Please see separate policy.

**PERSONNEL POLICIES**

**1. Added to section on Conflict of Interest:**

Conflict of Interest forms will be completed by all WWWDB officers and employees during the orientation process and annually.

**2. Added section for Compensation and Evaluation:**

Compensation will be based on funding available and job descriptions/functions. All compensation will be verified on approved Wage Authorization forms that will be kept in employee personnel files.

**Bonuses:** In lieu of annual increases due to continually declining funding levels, the WWWDB can award bonuses to WWWDB staff. Bonuses will be in an amount fully supported by the approved budget and will be approved by the Board. Any bonuses given will be directly tied to employee goals and performance evaluation. After formal performance evaluation, Board officers will make a recommendation for bonuses to be distributed, if applicable.

**Evaluation:** All employees of the WWWDB will be formally evaluated after the first 6 months of employment and at least annually thereafter. The Director will be evaluated by the WWWDB Chair and members of the Executive Committee, using a formal instrument designed to ascertain performance against the priorities of the WWWDB and to set goals for continued forward progress. WWWDB employees will be evaluated by the Director, also using a formal instrument based on job duties. Unsatisfactory performance evaluations will require a corrective action plan with a timeframe specified to progress to satisfactory performance. Repeated failure to correct previously identified issues may lead to additional consequences up to and including termination. Employees will do a self-assessment and have the right to respond to the evaluations if they disagree with the contents. All evaluations will be reviewed and approved by the Executive Committee and ratified by the full Board. Evaluations, self-evaluations, and responses will be kept confidentially in personnel files. WWWDB and its officers and staff are prohibited from retaliation against staff who express disagreement with evaluation results. All wage increases and bonuses will be tied directly to the evaluations.

3. Revised travel policy to state that all allowable costs associated with travel except mileage will be reimbursed based on receipts. (Removed references to per diem)



Motion made (Brown/Subach) to accept policy changes as presented. Motion approved unanimously.

**III. CLOSED SESSION**

Motion made (Subach/Eide) to enter into closed session.

**IV. OPEN SESSION**

Motion made (Eide/Subach) to enter into open session. Motion approved unanimously.

Motion made (Eide/Subach) to increase Ms. Foss and Ms. Mitchell's wages by 2 percent retroactive to July 1, 2018.  
Motion approved unanimously.

**V. CONCLUSION**

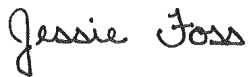
A. Unfinished Business  
None.

B. New Business  
None.

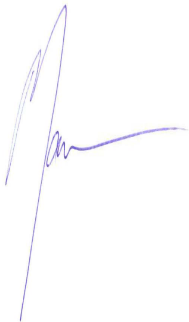
**VI. ADJOURN**

Meeting adjourned at 2:55 p.m.

Respectfully recorded,  
Jessie Foss, recorder



Respectfully submitted,  
Mark Glendenning



Present

Mark Glendenning  
Tammy Brown (via phone)  
Pete Eide (via phone)  
Patti Balacek (via phone)  
Jessica Subach

Not Present

Jodi Roesler

Others Present

Jessie Foss, WDB  
Julie Mitchell, WDB  
Teresa Pierce, Workforce Connections