


<b>Document No.:</b> PL-18-014		
<b>Title:</b> Establishment of Operational, Accounting, and Financial Policies and Procedures		
		
<b>Owner:</b> Diane Head, Executive Director	<b>Status:</b> Under Review	
<b>Original Issue Date:</b> 8/15/19	<b>Expiration Date:</b> Until further notice	<b>Last Revision Date:</b> Original Issuance

**To:** All CareerSource North Florida Staff and Board Members

**Purpose:** To require CareerSource North Florida (CSNF) staff to develop and maintain administrative policies and procedures consistent with requirements of the Workforce Innovation and Opportunity Act (WIOA) and other Federal and State laws, regulations, and policies governing workforce development boards and non-profit, governmental organizations.

**References:**

- WIOA Sections 107, 181, 183, 184, 185, 188, 194
- 2 CFR Part 200
- FLA. STAT. §501.171 (2014)
- FLA. STAT. §445.003 (2018)
- Internal Revenue Code Section 501(c)(3)

**Background**

As a non-profit board that acts as the designated workforce development board for the North Florida region, North Florida Workforce Development Board (NFWDB) has both the legislated and fiduciary responsibility to perform certain functions and act in accordance with federal and state law, regulations, and policy that governs workforce development boards, governmental organizations, and non-profit organizations. In order to ensure that the board, its staff, and contractors or subrecipients follow both the word and spirit of governing law, regulations, and policy, it is necessary to establish a series of policies and procedures that contain the essential requirements for operational, accounting, and financial administration.

**Content**

The NFWDB, its staff, and its contractors or subrecipients shall comply with all federal and state law, regulations, and policy governing the operational, accounting, and financial administration of workforce development boards, governmental organizations, and non-profit organizations. In order to ensure compliance with both the word and spirit of governing law, regulations, and policy, CSNF staff shall develop and implement a manual that establishes administrative policies and procedures for appropriately administering operational, accounting, and financial activities of CSNF.

The manual shall contain guidance and requirements for the following:

General

- Organizational Structure
- Business Conduct
- Conflicts of Interest
- State and Local Workforce Development Board Contracting Conflict of Interest

- Suspected Misconduct
- Security Management
- General Ledger and Chart of Accounts

#### Revenues and Cash Receipt

- Revenue Management
- Administration of Federal Awards
- Infrastructure Cost Sharing
- Billing/Invoicing
- Cash Receipts
- Accounts Receivable Management

#### Expenditures and Disbursement

- Purchasing Management
- Subrecipients Administration
- Political Intervention
- Lobbying Activities
- Charging Costs to Federal Awards
- Accounts Payable Management
- Travel Administration
- Cell Phone Administration
- Cash Disbursement (Check-Writing) Management
- Credit Card/Purchasing Cards Management
- Payroll and Compensation Management

#### Specific Asset Accounts

- Cash and Cash Management
- Property and Equipment Administration
- Lease Administration

#### Financial and Tax Reporting

- Financial Statements
- Government Returns
- Other Tax Considerations
- Transactions with Interested Persons
- Unrelated Business Activities

#### Joint Ventures

#### Financial Management

- Budgeting Management
- Insurance Management
- Record Retention Administration

At their discretion, CSNF staff may organize the guidance and requirements listed above in the manner of their choosing so long as the governing laws, regulations, and guidance are clearly followed.

**Action**

CSNF staff shall develop and implement a manual that establishes administrative guidance and/or procedures for the items listed in this policy. All board members, staff, and contractors or subrecipients shall follow the appropriate guidance and requirements found within the manual.

**Timeline**

This policy is effective until further notice. It should be reviewed following three years of issuance or a change in referred guidance.

**Signature**



Mike Williams, WDB Chair

08/15/2019

Date



Diane Head, Executive Director

08/15/2019

Date

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