

ROCK ISLAND TRI-COUNTY CONSORTIUM
(RITCC)

FISCAL POLICIES

Approved

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Executive Director

ROCK ISLAND TRI-COUNTY CONSORTIUM (RITCC)

TABLE OF CONTENTS

<u>Section</u>	<u>Description</u>	<u>Page</u>
100	General Statements	3
101	Cash and Check Receipts	5
102	Cash Disbursements	7
103	Payroll	11
104	Staff Expenditures	12
105	Procurement	14
106	Property Control	22
107	Books of Original Entry	24
108	DCEO Reporting	25
109	Equal Opportunity Is The Law Notice	26

SECTION 100 – GENERAL STATEMENTS

All procedures in this manual apply to funds administered by the ROCK ISLAND TRI-COUNTY CONSORTIUM (RITCC) including those received by or allocated to ROCK ISLAND COUNTY, as grant recipient, or to WORKFORCE DEVELOPMENT BOARD OF ROCK ISLAND, HENRY & MERCER COUNTIES, NOT-FOR-PROFIT CORPORATION.

The Executive Director, who has responsibility for all operations and activities of the agency, shall formulate financial policies, delegate administration of the financial policies, review operations and activities.

The Fiscal Director is responsible to the Executive Director for all financial operations.

The highest level of internal controls and segregation of duties will be followed to the extent of staffing. In those instances when segregation of duties is not possible compensating controls will be instituted.

All expenditures of grant funds shall be authorized and documented using standard forms approved by the Executive Director. Individual forms and forms attached to or part of other policies will be revised periodically as necessary. At such time all prior versions will be destroyed.

All records pertinent to grants and agreements including, but not limited to financial, statistical, property, participant records and supporting documentation will be held for a period of three (3) years from submission of final expenditure reports. The period is extended another three (3) years after all litigation and/or audits are resolved as required by 29CFR97.42 and 29CFR95.53.

Insurance is maintained in the following categories:

- Worker's Compensation insurance coverage for all staff employees and participants receiving wages for work-based training.
- Directors and Officers Liability insurance coverage for WDB members and RITCC personnel.
- Public Official Bond covering the County Treasurer as Principal, who receives and deposits funds, issues checks and covering ROCK ISLAND COUNTY as Obligee, the grant recipient.
- Renter's Property and Liability insurance coverage on all leased offices and the contents therein.

The classification of costs is considered initially in the budgeting process. As costs are incurred the invoices are reviewed and if not routine, the Executive Director determines the proper classification as required by the Workforce Innovation and Opportunity Act (WIOA), OMT Circular A-87, Omnibus Super Circular.

ROCK ISLAND TRI-COUNTY CONSORTIUM will procure Financial and Compliance Audit Standards and Guideline audits. The federal cognizant agency is the Department of Labor. WIOA funds of the Workforce Investment Area will be used to pay for audit costs applicable to WIOA grants. The audit will be conducted in conformance with OMB Circular A-133 and the Omnibus Super Circular. The Grant recipient is ROCK ISLAND COUNTY. The grant recipient and other member counties of the Local Workforce Area; Henry and Mercer counties established ROCK ISLAND TRI-COUNTY CONSORTIUM and all of its Federal Financial assistance programs under provisions of the Single Audit Act of 1984 as revised. This single audit includes ALL Grants, the operations of the Administrative Entity and sub-recipients. The Grant Recipient provides assurance that they will cooperate with the Department of Commerce and Economic Opportunity (DCEO) Office of Audits regarding entrance and exit conferences and will provide copies to DCEO, the WORKFORCE DEVELOPMENT BOARD OF ROCK ISLAND, HENRY AND MERCER COUNTIES, NOT-FOR-PROFIT CORPORATION, and other interested parties as necessary.

SECTION 101 – CASH AND CHECK RECEIPTS

A. Deposits Cash and Checks

- a. All cash and checks delivered via U.S. Mail will be opened by the Fiscal Staff.
- b. All cash and checks will be immediately forwarded to the Fiscal Director who will record the receipt in the Cash Receipt Log and prepare the deposit slip.
- c. RICO Held Account American Bank & Trust : Applicable receipts will be deposited intact with the ROCK ISLAND COUNTY Treasurer. All checks will be endorsed as follows: "For deposit only ROCK ISLAND TRI-COUNTY CONSORTIUM". All deposits will be made by the ROCK ISLAND COUNTY Treasurer, who will forward a copy of the monthly bank statement to the Fiscal Director.
- d. RITCC Corporate Account American Bank & Trust : Applicable receipts will be deposited intact with American Bank & Trust. All checks will be endorsed as follows: "For deposit only ROCK ISLAND TRI-COUNTY CONSORTIUM". All deposits will be made by the Fiscal Director, Office Manager or Executive Director. Fiscal Director obtains the monthly bank statement.
- e. Fiscal Director will record deposits in the General Ledger. All entries will be reviewed and approved by the Executive Director and/or Fiscal Associate.

B. Electronic Fund Deposits

- a. All electronic fund transfer of funds from the State of Illinois will be requested by the Fiscal staff.
- b. A deposit cover sheet will be presented to the ROCK ISLAND COUNTY Treasurer to update deposit records. The ROCK ISLAND COUNTY Treasurer, -will forward a copy of the monthly bank statement to the Fiscal Director.
- c. The Fiscal Director will record ACH deposits in the General Ledger. All entries will be approved by the Executive Director and/or Fiscal Associate.

C. Withholding Tax and Payroll Tax Deposits

- a. The Fiscal Director will prepare an ACH authorization for the ROCK ISLAND COUNTY Treasurer to permit the electronic transfer of state withholding taxes, federal withholding taxes, and the employer portion of Federal FICA and Medicare taxes from the payroll clearing account held with ROCK ISLAND COUNTY to American Bank & Trust.
- b. Federal and Illinois payroll taxes are electronically transferred to the applicable taxing authority upon the reporting of the tax amounts to each taxing authority.

D. Investment Interest Deposits

- a. Each month interest earned, as reported in the monthly account statement provided by the ROCK ISLAND COUNTY Treasurer will be allocated proportionally to each fund carrying a cash balance. The Fiscal Director will report Investment Interest in the General Ledger on a monthly basis.

All Interest Entries will be approved by the Executive Director and/or Fiscal Associate.

- b. The Fiscal Director will also report said Investment Interest as Program Income in the case of Federal Grant Funds.

SECTION 102 – CASH DISBURSEMENTS

- A. Invoicing Accounts Payable:
- a. All billings and invoices should contain the following information:
 - i. Name and address of vendor.
 - ii. A clear indication that the document is a bill, invoice or statement.
 - iii. Complete description of materials, supplies or services rendered.
 - iv. Client name whenever applicable.
 - b. All billings should be sent to:

ROCK ISLAND TRI-COUNTY CONSORTIUM
1504 Third Ave
Room 116
Rock Island, IL 61201
Fiscal@AmericanJob.Center
 - c. In the case where an Individual Training/Support voucher has been issued to procure items, the signed voucher must accompany the original invoice before payment can be authorized.
 - d. Claims should be submitted to the Fiscal Office by the 10th business day of the following month to ensure timely payment.
- B. Check Authorizations – Client claims:
- a. All Gazelle vouchers will be immediately uploaded to the AJC shared drive for Fiscal Office to process disbursement.
 - i. The purchase of goods/services must be approved prior to the purchase date. A voucher is an authorization to purchase goods/services and must be completed on or before and signed prior to the date of purchase.
 - ii. In emergency situations in which the client was unable to sign the completed ITA before the purchase occurred, a copy of the client's case notes, documenting the Career Planner pre-approved the purchase shall be submitted with the voucher and claim/invoice/receipt.
 - b. After the Fact Procurement: the purchasing of supplies, materials and/or services prior to authorization. After the Fact procurement is illegal and will not be allowed. Staff members will be personally liable for this type of procurement.
 - c. The Gazelle voucher is void after 90 days of issuance. If the voucher has expired and the Fiscal Office receives the expired voucher and invoice for services that occurred more than 90 days after the authorization, the voucher will be returned to the Career Planner for documentation and/or re-authorization, if needed.
 - d. All Gazelle vouchers must be complete with the required information on the voucher. Additionally, any and all documentation supporting the amount authorized must be attached. Vouchers and supporting documentation must be uploaded to the Voucher folder on the AJC shared drive.

- e. Mileage Claims
 - i. Will include a current Google map to be attached to the original voucher.
 - ii. To be processed for payment a monthly mileage claim form should include the voucher number that corresponds to the claim submitted.
 - iii. Mileage claims for WIOA clients must be signed by the class instructor to document class attendance for the day mileage is being requested. For Trade clients, mileage will be reconciled to the required weekly attendance sheets by the career advisor.
- f. Child Care Claims
 - i. To be processed a monthly child care claim should include the voucher number that corresponds to the claim uploaded.
 - ii. If reimbursement to the client is requested, a receipt from the childcare provider is to be uploaded. Receipts are to include date(s) of service, the provider name, the client name, description of service and the amount paid. The receipt must be signed by the childcare provider.
- g. Car Repair Claims
 - i. Career Planner works with client and Auto Shop, obtains W9 and submits to Fiscal.
 - ii. Required documentation will consist of: 3 quotes, copy of Proof of Registration and Active Insurance Card.
- h. Client Claim Resolutions
 - i. If a Gazelle voucher is uploaded without the necessary documentation, the Fiscal Office will contact the Career Planner to request documentation. Once appropriate documentation is provided, the claim will be processed.
 - ii. If a Gazelle voucher is not appropriately completed, dated and signed by the Career Planner and client, it will be sent back to the Career Planner to correct.
 - iii. For billing exceptions with training facilities, the Fiscal Office will contact the vendor directly to resolve.
- C. Staff Claims
 - a. All staff claims should be submitted to the Fiscal Office on the 10th day of the month following the month the expense occurred with appropriate documentation and authorizations. In the event an expense is turned in past the deadline the Fiscal and/or Executive Director has discretion to approve payment.
- D. Administration of Accounts Payable
 - a. Upon receipt all claims, invoices and billings will be forwarded to the Fiscal Office for review and approval. The Office Manager will review all claims for accuracy and ensure all documentation is complete and accurate. The claim will then be coded and processed in the Accounting System. The Executive Director or Program Director reviews and approves claims,

invoices and billings. The Fiscal Director reviews and posts claims, invoices and billing to Accounting System.

E. Check Processing

- a. The Office Manager will be responsible for all blank checks, which are to be kept under lock and key.
- b. AP Check Request Report will be printed and reviewed by the Fiscal Director for payment selection. This report will then be approved and authorized by the Executive Director, special projects coordinator and/or a member of the Workforce Development Board.
- c. Checks will be printed by the Accounting System. Since the checks are drawn on the ROCK ISLAND COUNTY Clearing Account all checks will be signed using the County's check signer with two signatures.
- d. The Office Manager will verify the checks with the vouchers and will stamp all invoices "PAID".
- e. Check vouchers will be distributed as follows:
 - i. Original – mailed to the payee.
 - ii. Duplicate copy – filed chronologically by check number with all supporting documentation.
- f. Voided checks will have "VOID" bolding stamped in ink across the face of the check and the check duplicate. The original check will be forwarded to the ROCK ISLAND COUNTY Treasurer. The voided copy will go to the Office Manager to file with A/P.
- g. In no event will a check be prepared unless these procedures are followed:
 - i. Checks will be prepared from monthly statements or copies of invoices.
 - ii. Checks will be printed in check number order.
 - iii. Checks will not be prepared or signed in advance.
 - iv. Checks will not be made out to "cash" or "bearer".
 - v. Checks will not be prepared on verbal authorizations.
- h. Stop Payments
 - i. In all cases a letter or e-mail will be forwarded to the ROCK ISLAND COUNTY Treasurer requesting a "stop payment" be placed against a check and that the funds for that check be re-deposited in the bank account. Upon receiving the receipt, the Fiscal Director will "VOID" the check in the Accounting System.
- i. Bank Reconciliation
 - i. In the case of bank accounts under the control of ROCK ISLAND COUNTY Treasurer, a person other than the person maintaining the account will do the reconciliation. A list of all outstanding checks will be forwarded to the Office Manager, who will take appropriate action to clear the accounts. In the case of RITCC Corporate Account American Bank & Trust, the Fiscal Director will reconcile the account each month, as statements are received. A reconciliation report will be forwarded to the Executive Director and/or Fiscal Associate for verification and approval.

- j. For additional control, a report of vendor payments in the quarter will be printed and submitted for approval by the Oversight Committee on a quarterly basis.
- F. Debit Card RITCC Corporate Account American Bank & Trust
- a. The Executive Director and Fiscal Director with advanced approval of the Executive Director; have authority to use the debit card for business related expenses only.
 - b. Expenses must be approved budget items only. Any items not budgeted must be authorized by the Executive Director. Unapproved charges made by the cardholder are the responsibility of the employee.
 - c. All expenses but follow Authorizations and Purchasing Limits. Purchases for clients will require a voucher and required documentation. Receipt documentation must show date, amount, purpose for which expense was incurred.
 - d. Personal purchases of any type are strictly prohibited. Charging personal expenses is considered a misuse of funds.
 - e. RITCC debit cards may not be used to pay for alcoholic beverages.
 - f. Cash advances/withdrawals on the debit card are not allowed.
 - g. Notify Executive Director and American Bank & Trust if card is lost or stolen or charges need disputed immediately.
 - h. Cardholders will be required to sign an agreement indicating their acceptance of these terms. Individuals who do not adhere to these policies and procedures will risk revocation of their debit card privileges and/or disciplinary action, possibly termination.
 - i. The employee issued the debit card must immediately surrender the card to the current Executive Director or Fiscal Director when affiliation with RITCC has ended.
 - j. Oversight committee will review debit card purchases on a quarterly basis.

SECTION 103 – PAYROLL

A. Staff Payroll

- a. Timesheets are reviewed and approved by next level supervisors and submitted to the Office Manager. The Office Manager reviews, makes any necessary adjustments based on deductions, buy backs, leave usage, etc. and records the information in a timekeeping file.
- b. The ROCK ISLAND COUNTY payroll reports are forwarded to the Fiscal Director for review and preparation of Payroll Authorization Letter. The Authorization Letter is forward to ROCK ISLAND COUNTY. After processing the final reports are sent to the Fiscal Director for entry into the Accounting System.
- c. Checks or Direct Deposit Pay Stubs will be delivered to the Office Manager or Executive Director for distribution to staff.

SECTION 104 – STAFF EXPENDITURES

All staff expenditures must be submitted to the Fiscal Office with the appropriate form (i.e. Staff Travel, Local Mileage Form or Other Expense Form) with appropriate supervisory approval and corresponding receipts and/or documentation as noted in Section 102 Cash Disbursements.

- A. Travel out of area
 - a. General Provisions
 - i. It is strongly encouraged when more than one staff member is traveling to an event all staff members should travel together if possible.
 - b. Out of area is defined as travel outside of the Quad Cities Metropolitan Area, ROCK ISLAND COUNTY, Henry County or Mercer County.
 - c. All employees will receive reimbursement for travel while attending training and/or conferences away from their official workplace. Employees are required to submit a signed Other Expense Form with their supervisory approval including event documentation.
 - d. Reimbursement will be as follows:
 - i. Mileage at the current rate established by the General Services Administration.
 - ii. Lodging – Actual cost of the hotel that is most conveniently located to the training or conference site. However, the cost of lodging will also factor into the selection of overnight accommodations.
 - iii. Meals will be reimbursed as the Standard CONUS (Continental United States) Federal Rate for the area in which they are traveling as determined by the General Services Administration. It is not necessary to provide receipts for meal allowance.
 - e. Travel claims shall be supported by receipts in all instances for air transportation, lodging, limos, taxis, and all other items in excess, individually, of \$15.00.
 - f. Reimbursable Expense
 - i. Storage and handling of baggage.
 - ii. Room charges for official business.
 - iii. Late check-out charges.
 - iv. Room guarantee charges.
 - v. Telephone calls on official business.
 - vi. Laundry and/or dry cleaning when traveler is in travel status in excess of seven (7) days.
 - vii. Parking fees and tolls.
 - viii. Rental car fees in lieu of mileage.
 - g. Non-reimbursable Expenses
 - i. Alcoholic beverages.
 - ii. Coat check.
 - iii. Entertainment.
 - iv. Meals for other employees.

- v. Parking tickets or other traffic violations.
- B. Out of state travel
 - a. Staff will utilize Common Carriers when traveling outside the state of Illinois, unless approved by the Executive Director.
 - b. Meals and lodging will be reimbursed as previously stated.
 - c. Staff not traveling by Common Carrier will be reimbursed on a mileage basis NOT to exceed the total constructive cost of the authorized method of Common Carrier transportation, plus the actual cost of meals and lodging in the same amount of time it would take to travel by Common Carrier.
- C. Local travel
 - a. As a condition of employment, employees are expected to incur commuting expenses between their residence and primary place of employment.
 - b. Local travel and/or local training is defined as training and/or travel which is conducted within the Illinois/Iowa Quad City Metropolitan Area, ROCK ISLAND COUNTY, Henry County and Mercer County.
 - c. Expenses associated with agency's business in excess of commuting expenses are reimbursable and will be reimbursed at the current mileage rate established by the General Services Administration.
 - d. Reimbursement for meals in the local travel area is not authorized except when the employee attends a function and is required to pay for the meal. Reimbursement in this case will be for the actual cost of the meal and require a detailed receipt.
- D. Other reimbursable Expenses
 - a. An employee will be reimbursed for authorized purchases of items for the agency. Examples include, but are not limited to postage, office supplies or other minimal purchases. All purchases must be authorized before incurring. Employees must submit a Other Expenses form accompanied by detailed receipts for reimbursement.

SECTION 105 – PROCUREMENT

RITCC requires the practice of ethical, responsible and reasonable procedures related to purchasing, agreements, contracts and related forms of commitment. The policies in this section describe the principles and procedures that all staff shall adhere to in the completion of their designated responsibilities. The goal of these procurement policies is to ensure that materials and services are obtained in an effective manner and in compliance with the provisions of applicable federal statutes and grant requirements.

Responsibility for Purchasing

All department heads or their designees shall have the authority to initiate purchases on behalf of their department, within the guidelines described here. Department heads shall inform the Fiscal Office of all individuals that may initiate purchases or prepare purchase orders.

The Office Manager shall be responsible for processing purchase orders. The Executive Director has approval authority over all purchases and contractual commitments and shall make the final determination on any proposed purchases where budgetary or other conditions may result in denial.

Code of Conduct in Purchasing (2CFR Part200.318(c)(1))

Ethical conduct in managing RITCC's purchasing activities is absolutely essential. Staff must always be mindful that they represent the Workforce Development Board and share a professional trust with other staff members and the general membership.

- Staff shall discourage the offer of and decline individual gifts or gratuities of value in any way that might influence the purchase of supplies, equipment and/or services.
- Staff shall notify their immediate supervisor if they are offered such gifts.
- No officer, board member, employee or agent shall participate in the selection of a contractor (vendor) if a real or apparent conflict of interest would be involved. Such a conflict would arise if an officer, board member, employee, agent, any member of his or her immediate family, his or his spouse or partner, or an organization that employs or is about to employ any of the parties indicated herein, has a financial or other interest in the contractor (vendor) selected.
- Officers, board members, employees and agents shall neither solicit nor accept gratuities, favors or anything of monetary value from contractors (vendors) or parties to sub-agreements.
- Unsolicited gifts with a value of \$25 or less may be accepted with the approval of the Executive Director.

Competition (2CFR Part 200.319)

In order to promote open and full competition, purchasers will:

- Be alert to any internal potential conflicts of interest.
- Be alert to any noncompetitive practices among contractors (vendors) that may restrict, eliminate or restrain trade.
- Not permit contractors (vendors) who develop specifications, requirements or proposals to bid on such procurements.
- Award contracts to bidders whose product or service is most advantageous in terms of price, quality and other factors.
- Issue solicitations that clearly set forth all requirements to be evaluated.
- Reserve the right to reject any and all bids when it is in the organization's best interest.
- Not give preference to state or local geographical areas unless such preference is mandated by Federal statute. (200.319(b))

Procurement Procedures

- RITCC shall avoid purchasing items that are not necessary or duplicative for the performance of the activities required by a federal award. (2 CFR Part 200.318(d))
- Where appropriate, an analysis shall be made of lease and purchase alternatives to determine which would be the most economical and practical procurement. (2 CFR Part 200.318(d)). This analysis should only be made when both lease and purchase alternatives are available to the program.
- Purchasers are encouraged to enter into state and local inter-governmental or inter-entity agreements where appropriate for procurement of use of common shared goods and services. (2 CFR Part 200.18)
- Documentation of the cost and price analysis associated with each procurement decision in excess of the simplified acquisition threshold (\$150,000) shall be retained in the procurement files pertaining to each federal award (2 CFR Part 200.323)
- RITCC will maintain records sufficiently to detail the history of the procurement including (2 CFR Part 200.318(i))
 - a) Rationale for the method of procurement
 - b) Selection of contract type
 - c) Contractor (vendor) selection or rejection; and
 - d) The basis for the contract price
- RITCC shall make all procurement files available for inspection upon request by a federal awarding agency.

Nondiscrimination Policy

All contractors (vendors) who are recipients of funds, or who proposes to perform any work or furnish any goods under agreements with RITCC, shall agree to these important principals:

- Contractors (vendors) will not discriminate against any employee or applicant for employment because of race, religion, color, sexual orientation or national origin, except where religion, sex or national origin is a bona fide occupational qualification reasonably necessary to the normal operation of the contractor (vendor).
- Contractors (vendors) agree to post in conspicuous places, available to employees and applicants for employment, notices setting forth the provisions of this nondiscrimination clause.

Authorizations and Purchasing Limits

The following table lists required approval levels and solicitation processes:

Amount of Purchase	At Minimum Required Approvals	Required Solicitation	Required Documentation
< \$3,000	<ul style="list-style-type: none"> • Dept. Head 	Evidence of solicitation not required but purchases should be distributed among qualified vendors	<ul style="list-style-type: none"> • Receipt approved by Dept. Head
\$3,000 ≤ \$150,000	<ul style="list-style-type: none"> • Dept. Head • Director 	Minimum of 3 written bids (catalogue, Internet, written)	<ul style="list-style-type: none"> • Documentation of bids received • How decision was made • Purchase order
> \$150,000	<ul style="list-style-type: none"> • Dept. Head • Executive Director • Workforce Development Board 	3 written bids (Request for Bids or Request for Proposal)	<ul style="list-style-type: none"> • Copy of RFB or RFP • Proposal scoring grids including who participated in the scoring • Proposal and contract of winning bidder • Purchase order

Note – this table incorporates the micro-purchase limit of \$3000 in aggregate. Micro purchases may be made without soliciting competitive quotation if the organization

considered the price to be reasonable. Organizations must distribute micro-purchases equitably among qualified suppliers. (2 CFR Part 200.320(a))

These policies shall also apply to renewals of existing contracts.

Use of Purchase Orders

RITCC utilizes a purchase order system. A properly completed purchase order shall be required for purchase decisions (unrelated to participant training) in excess of \$3000 (total amount of goods and services purchased, not unit cost) with the exception of travel expenses and expense reimbursements which require the preparation of a separate form described elsewhere in this manual. A properly completed purchase order shall contain the following information, at a minimum:

1. Descriptions, Specifications or statement of services required
2. Vendor name, address, website, point of contact and phone number (if applicable)
3. Source of funding (if applicable)
4. Special conditions (if applicable)
5. Net price per unit, less discount, if any
6. Total amount of order
7. Authorized signature
8. Date order was prepared
9. Organizational department purchase is for

All purchase orders shall be recorded in a purchase order log.

Required Solicitation of Quotations from Contractors (Vendors)

Solicitations for goods and services (requests for proposals or RFPs) should provide all the following:

1. A clear and accurate description of the technical requirements for the material, product or service to be procured. Descriptions shall not contain features which unduly restrict competition (2 CFR Part 200.319(c)(1))
2. Requirements which the bidder/officer must fulfill and all other factors to be used in evaluating bids or proposals. (2 CFR Part 300.319(c)(2))
3. Technical requirements in terms of functions to be performed or performance required, including the range of acceptable characteristics or minimum acceptable standards. (2 CFR Part 200.319(c)(1))
4. The specific features of "brand name or equal" descriptions that bidders are required to meet when appropriate. (2 CFR Part 200.319(c)(1))
5. A description of the format, if any, in which proposals must be submitted, including the name of the person to whom proposals should be sent.
6. The date the proposals are due.
7. Required delivery or performance dates/schedules.
8. Clear indications of the quantity(ies) requested and unit(s) of measure

Evaluation of Alternative Contractors (Vendors)

Contractors (Vendors) shall be evaluated on a weighted scale that considers some or all the following criteria as appropriate for the purchase:

1. Adequacy of the proposed methodology
2. Skill and experience of key personnel
3. Demonstrated experience
4. Other technical specifications designated by the department requesting proposals
5. Compliance with administrative requirements of the request for proposal (format, due date, etc.).
6. Contractor's (Vendor's) financial stability
7. Contractor's (Vendor's) demonstrated commitment to the nonprofit sector
8. Results of communications with references supplied by vendor
9. Ability/commitment to meeting time deadlines
10. Cost
11. Minority – or women-owned business status of contractor (vendor)
12. Other criteria (to be specified by the department requesting proposal)

Not all preceding criteria may apply in each purchasing scenario. However, the department responsible for the purchase shall establish the relative importance of the appropriate criteria prior to requesting proposals and shall evaluate each proposal on the basis of the criteria and weighting that have been determined.

After a contractor (vendor) has been selected and approved by the Executive Director, the final selection shall be approved by others according to RITCC's purchasing approval policies.

Affirmative Consideration of Minority, Small Business, Women-owned Businesses and Labor Surplus Area Firms (2 CFR Part 200.321)

Positive efforts will be made by RITCC to utilize small businesses, minority owned firms, women's businesses and labor surplus area firms whenever possible. Therefore, the following steps shall be taken:

- Ensure that small business, minority-owned firms, women's business enterprises and labor surplus area firms are used to the fullest extent practicable. (2 CFR Part 200.321)
- Make information on forthcoming opportunities available and arrange time frames for purchases and contracts to encourage and facilitate participation by small business, minority-owned firms, women's business enterprises and labor surplus area firms (2 CFR 200.321(b)(4))
- Consider in the contract process whether firms competing for larger contracts tend to subcontract with small businesses, minority-owned firms and women's business enterprises. (2 CFR Part 200.321(b)(6))

- Encourage contracting with consortiums of small businesses, minority-owned firms, women's business enterprises and labor surplus area firms when a contract is too large for one of these firms to handle individually. (2 CFR Part 200.321(b)(3))
- Use services and assistance, as appropriate, of such organizations as the Small Business Administration and the Department of Commerce's Minority Business Development Agency in the minority-owned firms and women's business enterprises. (2 CFR Part 200.321(b)(5))

Availability of Procurement Records (2 CFR Part 200.324(b))

RITCC shall, on request make available for the federal awarding agency, pre-award review and procurement documents, such as requests for proposals, when any of the following conditions apply:

- The process does not comply with the procurement standards in (2 CFR 200.324(b)(1))
- The procurement is expected to exceed the federally defined simplified acquisition threshold (\$150,000) and is to be awarded without competition or only one bid is received. (2 CFR 200.324(b)(2))
- The procurement exceeds the simplified acquisition threshold and specifies a "name brand" product. (2 CFR Part 300.324(b)(3))
- The proposed award exceeds the federally defined simplified acquisition threshold and is to be awarded to other than the apparent low bidder under a sealed-bid procurement. (2 CFR Part 324(b)(4))
- A proposed contract modification changes the scope of a contract or increases the contract amount by more than the amount of the federally defined simplified acquisition threshold. (2 CFR Part 324(b)(5))

Provisions Included in All Contracts (2 CFR Part 200 Appendix II)

RITCC includes all the following provisions, as applicable, in all contracts charged to federal awards with contractors (vendors) and subgrants to grantees:

1. Contracts for more than the simplified acquisition threshold currently set at \$150,000, which is the inflation adjusted amount determined by the Civilian Agency Council and the Defense Acquisition Regulations Council as authorized by 41 U.S.C. 1908, must address administrative, contractual or legal remedies in instances where contractors violate or breach contract terms and provide for such sanctions and penalties as appropriate.
2. All contracts in excess of \$25,000 must address termination for cause and for convenience by the non-Federal entity including the manner by which it will be affected and the basis for settlement.

Special Purchasing Conditions

Emergencies: Where equipment, materials, parts and/or services are needed, quotations will not be necessary if the health, welfare, safety etc., of staff and protection of the Organization property is involved. There reasons for such purchases will be documented in the procurement file.

Single Distributor/Source: Sole source purchases may be made when one or more of the following conditions applies:

- The item or service is only available from one source;
- The situation is an emergency and will not permit a delay resulting from competitive solicitation;
- The awarding agency expressly authorizes noncompetitive proposals in response to a written request; or
- After solicitation, competition is deemed inadequate (insufficient bidders).

Receipt and Acceptance of Goods

A designated individual shall inspect all goods received to verify against the packing slip/invoice all items ordered are received and in good condition. If issues with item(s) notify Office Manager immediately.

Contract Administration

RITCC shall be required to have policies and procedures on contract administration (2 CFR part 200.318(b)). Therefore, all contract managers will adhere to the following procedures:

1. Contract administration files shall be maintained.
 - a. For each contract greater than \$25,000 a separate file shall be maintained.
 - b. For contracts less than \$25,000 contract records may be combined in a single file.
2. Contract administration file shall contain:
 - a. The required documentation specified in the authorizations and purchasing limit table for the original scope of work and for all the amendments.
 - b. Where the contract work is identified in the grant award or budget, the identification and scope of the work contained in the award or budget, and all approved changes.
3. Authorization of work:
 - a. No work shall be authorized until the contract for the work has been approved and fully executed.
 - b. No change in the work shall be authorized until the contract for the work has been approved and fully executed.

- c. No change in the work shall be authorized until an amendment to the contract for work has been approved and fully executed, except as permitted for Special Purchasing Conditions.
 - d. No amendment of a contract for work shall be executed until it has been approved and authorized as required in the Authorization and Purchasing limits table and where required by the terms of the grant award or budget, approved by the funding source.
- 4. Conformance of work:
 - a. For each grant award, based on the applicable laws, regulations and grant provisions, the Executive Director shall establish and maintain a system to reasonably assure contractor:
 - i. Conformance with the terms, conditions, and specifications of the contract, and
 - ii. Timely follow-up of all purchases to assure such conformance and adequate documentation.
- 5. The Fiscal Director will authorize payment of invoices to contracts after final approval of work products.

SECTION 106 - PROPERTY CONTROL

- A. The ROCK ISLAND TRI-COUNTY CONSORTIUM is responsible for ensuring the proper systems are in place to maintain and safeguard all property purchased with WIOA funds as required by the Uniform Guidance under 2 CFR Part 200.318, 2 CFR Part 200.319, 2 CFR Part 200.323, along with adherence to current state E-Policy requirements. Additionally, all purchases will be made in conjunction with cost principles outlined in 2 CFR Part 400-475.
- B. Definition: Non-expendable/personal property is equipment and other personal property of a tangible nature purchased by the ROCK ISLAND TRI-COUNTY CONSORTIUM having a useful life of one (1) year and having an acquisition cost of \$5,000.00 or more. All computer related equipment (i.e. printers, external modems and drives) are defined as non-expendable/personal property regardless of acquisitions costs.
- C. In accordance with current policy in the E-Policy portal, the Illinois Department of Commerce and Economic Opportunity (DCEO) shall be responsible to inventory units of non-expendable property with an acquisition cost of \$5,000.00 or more. ROCK ISLAND TRI-COUNTY CONSORTIUM shall be responsible to inventory units of non-expendable/personal property with an acquisition cost of \$1,000.00 through \$4,999.99 and all computer related equipment and other items as designated by the Executive Director.
- D. Inventory records will be computerized and maintained by the Fiscal Office. The records contain the following information:
 - a. Description
 - b. Serial Number
 - c. Tag Number
 - d. Class (Division having custody)
 - e. Primary Location
- E. Annual Physical Inventory shall be performed on all Non-Expendable Property with an acquisition cost of \$5,000.00 or more at the end of each program year. Upon receipt of the DCEO Computerized listing, the Fiscal Director will conduct a physical inventory. An annual physical inventory of non-expendable property with an acquisition cost will be performed at the end of the calendar year.
- F. When loss, theft or damage to non-expendable property occurs, staff members shall notify their supervisors immediately. Notification shall be forwarded to the Executive Director within two (2) days. In the case of stolen property, a copy of the police report must accompany. Procedures outline in E-Policy shall be followed in reporting to DCEO.
- G. Non-expendable personal property with an acquisition cost less than \$5,000.00 will be disposed at the discretion of the Executive Director and in accordance with applicable state policies. The agency follows rules issued by DCEO; disposition options include:
 - a. Sale/auction of property (net proceed returned to the program as income)

- b. Donation/transfer of property to other federal grant sub recipients, public schools, or community based organizations. If the property is donated, the receiving organization will sign for receipt of said equipment upon transfer.
 - c. Disposal (trashing) of property, which is obsolete, unusable, or unserviceable and not economically repairable.
- H. In no event will property having an acquisition value of \$5,000.00 or more be disposed of until written approval from the appropriate State Agency has been received.

SECTION 107 – BOOKS OF ORIGINAL ENTRY

- A. The ROCK ISLAND TRI-COUNTY CONSORTIUM Fiscal Office will utilize a computerized accounting system designed by Incode of Lubbock Texas through 6/30/2015. Incode's Accounting Instructions will be followed for input in the computerized system. Most entries are automatic based upon the input of the payment vouchers. After 7/1/15 the Fiscal Office will utilize the computerized accounting system designed by MIP through Non-Profit Technology Associates.
- B. The financial reports generated by the computerized accounting system include, but are not limited to: Chart of Accounts Listing, Chart of Accounts, Raw Trial Balance, Working Trial Balance, Balance Sheet, Revenue Report, Expense Report, Pooled Cash Report, Auditor's Export Reports, Trial Balance Export Records, Audit Report, Detail Listing, GL Detail vs. Budget Report, Cash Analysis Report, Cash Requirements Report, Receipt Register, Budget Report.
- C. The Fiscal Director will prepare and record all receipts, allocations, accruals and adjustments in the General Ledger as required. Adequate documentation will be maintained to support all journal entries. All entries will be approved by the Fiscal Associate and/or Executive Director.
- D. The Fiscal Director will review the books and Trial Balances at the end of each month and will prepare monthly expenditure reports for the Agency.
- E. The Fiscal Director and/or Executive Director will prepare quarterly financial reports for review and approval of the WORKFORCE DEVELOPMENT BOARD OF ROCK ISLAND, HENRY AND MERCER COUNTIES, NOT-FOR-PROFIT CORPORATION and the Oversight Committee.

SECTION 108 - DCEO REPORTING

The Fiscal Director and/or Executive Director will report on the GRS system by the 20th day of the month, the prior month's expenditures. Interest earned and obligations will be reported quarterly for WIOA and Trade related grants. The Fiscal Director and/or Executive Director will utilize the month end financial revenue and expenditure reports provided by the Agency's computerized Accounting System and reporting generated from the programmatic Gazelle system.

SECTION 109 - EQUAL OPPORTUNITY IS THE LAW

It is against the law for this recipient of Federal financial assistance to discriminate on the following bases: against any individual in the United States, on the basis of race, color, religion, sex (including pregnancy, childbirth, and related medical conditions, sex stereotyping, transgender status, and gender identity), national origin (including limited English proficiency), age, disability, or political affiliation or belief, or, against any beneficiary of, applicant to, or participant in programs financially assisted under Title I of the Workforce Innovation and Opportunity Act, on the basis of the individual's citizenship status or participation in any WIOA Title I—financially assisted program or activity. The recipient must not discriminate in any of the following areas: deciding who will be admitted, or have access, to any WIOA Title I—financially assisted program or activity; providing opportunities in, or treating any person with regard to, such a program or activity; or making employment decisions in the administration of, or in connection with, such a program or activity. Recipients of federal financial assistance must take reasonable steps to ensure that communications with individuals with disabilities are as effective as communications with others. This means that, upon request and at no cost to the individual, recipients are required to provide appropriate auxiliary aids and services to qualified individuals with disabilities. WHAT TO DO IF YOU BELIEVE YOU HAVE EXPERIENCED DISCRIMINATION If you think that you have been subjected to discrimination under a WIOA Title I—financially assisted program or activity, you may file a complaint within 180 days from the date of the alleged violation with either: the recipient's Equal Opportunity Officer (or the person whom the recipient has designated for this purpose);

Destiny Sisk, EO Officer, Email: Destiny.Sisk@AmericanJob.Center

or Director, Civil Rights Center (CRC), U.S. Department of Labor 200 Constitution Avenue NW, Room N-4123, Washington, DC 20210 or electronically as directed on the CRC website at www.dol.gov/crc. If you file your complaint with the recipient, you must wait either until the recipient issues a written Notice of Final Action, or until 90 days have passed (whichever is sooner), before filing with the Civil Rights Center (see address above). If the recipient does not give you a written Notice of Final Action within 90 days of the day on which you filed your complaint, you may file a complaint with CRC before receiving that Notice. However, you must file your CRC complaint within 30 days of the 90-day deadline (in other words, within 120 days after the day on which you filed your complaint with the recipient). If the recipient does give you a written Notice of Final Action on your complaint, but you are dissatisfied with the decision or resolution, you may file a complaint with CRC. You must file your CRC complaint within 30 days of the date on which you received the Notice of Final Action.