

FINANCIAL MANAGEMENT MANUAL

FOR

PROGRAMS AND SERVICES UNDER THE
WORKFORCE INVESTMENT ACT

WILL COUNTY WORKFORCE SERVICES DIVISION

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INTRODUCTION

This Financial Management Manual describes processes and procedures the Workforce Services Division of Will County (WSD) uses for financial management of programs funded under the Workforce Investment Act (WIA). As Local Workforce Investment Area (LWIA) 10 in the State of Illinois, WSD receives funds annually through grants from the State of Illinois Department of Commerce and Economic Opportunity (DCEO). These grants are made on a Program Year (July 1 – June 30) basis. Most, but not all, WIA funds WSD received are determined through a formula allocation under Title IB of WIA. WSD also receives WIA funds from DCEO that are not determined by formula.

FINANCIAL MANAGEMENT ENVIRONMENT

Will County maintains the official accounting records for the receipt and use of WIA funds coming into LWIA 10. Financial activity is posted by County personnel to Will County's automated accounting system, the New World fund accounting system. WSD staff are not authorized to and do not enter financial information into this system.

WSD financial management staff maintain additional financial information on a variety of spreadsheets developed to supplement information available through the New World accounting system. These spreadsheets provide financial information to enable WSD management to effectively plan, track and manage available WIA funds.

The emphasis of the accounting procedures is the segregation of responsibilities, control of assets, accuracy and timeliness of reporting, and the operational needs of management.

The basis for accounting policies and compliance are:

- Generally Accepted Accounting Principles (GAAP)
- Government Accounting Standards Board regulations (GASB)
- Office of Management and Budget Circular A-87
- Office of Management and Budget Circular A-102
- Office of Management and Budget Circular A-110
- Office of Management and Budget Circular A-122
- Office of Management and Budget Circular A-133

Workforce Investment Act (WIA) / Policy Letters
Welfare to Work Act (WTW) / Policy Letters
Illinois State Regulations / DCEO Policy Letters
Compliance with Federal Regulations as they apply including but not limited to 29CFR95 and 29CFR97.

FORMAT AND ORGANIZATION OF FINANCIAL MANAGEMENT MANUAL

This Financial Management Manual organizes eighteen different financial management procedures under eight broad headings.

Information for each of the financial management procedures is presented in a standard format as follows:

- Subject – the broad heading into which individual financial management procedures are organized
- Financial management procedure – the specific process for which procedures are specified
- WSD staff responsibility – the individual(s) who have responsibility for the procedure
- Date of revision for use in the future
- Description – a summary description of the financial management procedure
- Steps – the individual actions required to perform the procedure
- List of exhibits – specific forms, worksheets or reports referenced in the procedure referenced in the description or required steps
- Frequency – an identification of when or how often the financial management procedure is performed
- Resources – other policies or documents that augment the information provided in the financial management procedure.

INTENDED USERS OF THE FINANCIAL MANAGEMENT MANUAL

The primary users of this Financial Management Manual are WSD staff responsible for fiscal management of WIA funds coming into LWIA 10. Included are:

- Administrative Specialist
- Fiscal Officer
- Administrative Manager

UPDATING THE FINANCIAL MANAGEMENT MANUAL

As financial management procedures evolve and new procedures are identified the procedures described in this manual may be revised, or new procedures may be added, at the discretion of the WSD Administrative Manager. The Administrative Manager will formally transmit revisions or additions as they are made.

If WSD employees identify any changes that affect the content of the manual, the Administrative Manager should be notified.

Subject: I. Accounting System	WSD Responsibility: Fiscal Officer
Financial Management Procedure: Accounting System Entries	Date of Revision: May 1, 2008

Description:

The Will County Workforce Services Division uses Will County's accounting processes and accounting system for all accounting functions. The accounting system is New World and is run on an IBM AS400.

The Workforce Services Division has been assigned fund 297 in the New World System. The Workforce Investment Board has been assigned fund 294 in the New World System. The account structure is made up of fund number, department number, general ledger account number and grant code.

Steps:

1. Entries into the accounting system are made by one of four offices or departments of Will County:
 - The County Treasurer's Office generally records cash receipts.
 - The County Clerk's Office generally records cash disbursements except payroll.
 - The Human Resources Department records payroll,
 - The County Auditor's Office records correcting and adjusting journal entries.
2. The Fiscal Officer prepares and submits correcting and adjusting journal entries to the County Auditor's Office for review and entry.
3. No employees of the Workforce Services Division have the ability to directly enter any type of entry into the New World system.

List of Exhibits:

None

Frequency: Daily as needed

Resources: The chart of accounts is available on the Will County Intranet – Auditors Information section

Subject: II. Revenue Management	WSD Responsibility: Fiscal Officer
Financial Management Procedure: ITAs and Supportive Services Obligation / De-obligation Tracking	Date of Revision: May 1, 2008

Description:

This procedure describes requirements for processing ITA and supportive service obligations and de-obligations. ITAs are used to provide training to eligible participants for whom training has been authorized and include tuition and tuition-related expenses (e.g., books, tools, uniforms, testing). Supportive services are provided to eligible participants authorized to receive support such as mileage reimbursement and child care assistance.

Steps:

The following procedure is required for obligations:

1. The Fiscal Officer receives a copy of the WIA Career Scholarship Obligation / De-obligation Form (Exhibit 1) from a Career Advisor. This form projects the funding to be obligated or de-obligated for an individual approved to receive ITA and/or supportive services.
2. The Fiscal Officer signs and files the WIA Career Scholarship Obligation / De-obligation Form.
3. The Fiscal Officer logs obligation information for each program year from the Form into the ITA / Supportive Service Tracking Spreadsheet (Exhibit 2). This is an excel spreadsheet kept on the Fiscal Officer's hard drive. The spreadsheet tracks the current grant funds available to be expended, the grant funds obligated, and the amounts spent on each individual.
4. The Fiscal Officer files the WIA Career Scholarship Obligation / De-obligation Form.

The following procedure is required for de-obligation:

5. The Fiscal Officer receives a WIA Career Scholarship Obligation / De-obligation Form from the Career Advisor and updates the ITA / Supportive Services Tracking spreadsheet (Exhibit 2) based on the De-obligation of Funds section of the form.
6. The Fiscal Officer files the WIA Career Scholarship Obligation / De-obligation Form.

List of Exhibits:

- Exhibit 1: WIA Career Scholarship Obligation / De-obligation Form
Exhibit 2: ITA / Support Service Tracking spreadsheet

Frequency: Daily as needed

Resources: None

Subject: II. Revenue Management	WSD Responsibility: Fiscal Officer
Financial Management Procedure: Cash Management and Drawdowns	Date of Revision: May 1, 2008

Description:

This procedure describes the process used to obtain the cash needed to meet current payables and payroll liabilities.

Steps:

1. The Fiscal Officer runs an Open Invoices by G/L Distribution (Exhibit 3) list for funds 297 (Workforce Services Division) and 294 (Workforce Board). This report is produced as follows:
 - a. From New World Main Menu, select NWS Financial Management System, select 5. Accounts Payable Menu.
 - b. Select 6 Management Reporting Menu.
 - c. Select 4 Invoices by G/L Distribution
 - d. Enter fund number 297 and 294.
2. The Fiscal Officer runs the Accumulated Transaction Listing report (Exhibit 4) for funds 297 and 294. This report is produced as follows:
 - a. From New World Main Menu, select NWS Financial Management System.
 - b. Select 1, General Ledger Main Menu
 - c. Select 2, Month End Reports.
 - d. Select 1. Accumulated Transaction Listing.
 - e. Enter fund number 297 or 294, account number 10100 (Cash) and the date range.
3. The Fiscal Officer inputs the data from the reports from Step 1 and Step 2 into the Cash Projection as of: ____ Spreadsheet (Exhibit 5). This is a spreadsheet kept on the Fiscal Officer's hard drive.
4. The Fiscal Officer adds to the spreadsheet invoices currently in the office that are not yet in the accounts payable process.
5. The Fiscal Officer reviews the result of the spreadsheet to determine whether a cash drawdown is necessary. The decision is largely based on judgment. If cash is not needed, the paperwork is filed.
6. If cash is necessary, the Fiscal Officer completes the IL DCEO State Grant Cash Requested

worksheet (Exhibit 6).

7. The Fiscal Officer e-mails the IL DCEO State Grant Cash Worksheet to the Will County Treasurer's Office. The worksheet notifies the Treasurer's Office of the amount of cash that will be wired into the bank account and the specific revenue code to use to record the cash receipt.
8. The Fiscal Officer prints the IL DCEO State Grant Cash Request Worksheet.
9. The Fiscal Officer enters the cash request into the Department of Commerce and Economic Opportunity internet site.
10. The Fiscal Officer prints the Cash Request (Exhibit 7) from the Internet site, initials the printout and files.
11. The Fiscal Officer verifies the drawdown occurred by viewing the G/L transaction in the New World System. See step 2 for process to view transaction in the system.

List of Exhibits:

- Exhibit 3: Open Invoices by G/L Distribution - Example
- Exhibit 4: Accumulated Transaction Listing - Example
- Exhibit 5: Cash Projection as of: ____ Spreadsheet - Example
- Exhibit 6: IL DCEO State Grant Cash Requested - Example
- Exhibit 7: Cash Request - Example

Frequency: Weekly

Resources: None

Subject: III. Cash Disbursements	WSD Responsibility: Administrative Specialist Fiscal Officer Administrative Manager
Financial Management Procedure: Cash Disbursements for General Expenditures	Date of Revision: May 1, 2008

Description:

Cash disbursements for expenditures of the Will County Workforce Services Division are processed according to category. General Expenditures is the first expenditure processing category. General expenditures include employee reimbursements, utility bills and others purchases not made via purchase order.

Steps:

1. The Administrative Specialist date stamps invoices received through the mail.
2. Following date stamping, the Administrative Specialist provides these Invoices to the Fiscal Officer for processing.
3. The Business and Travel Expense Report (Exhibit 8) and/or Mileage Summary Form (Exhibit 9) and Mileage Form (Exhibit 10) are used for employee reimbursements. The employee requesting reimbursement must sign these forms, obtain supervisory approval then forward completed, signed and approved forms to the Fiscal Officer for processing.
4. Upon receipt of invoices and employee reimbursement requests, the Fiscal Officer completes the appropriate voucher. Vouchers are completed with the applicable cost code, budget category, grant code, and contract reference.
 - a. Employee Reimbursement vouchers (Exhibit 11) are used for all employee direct expenses.
 - b. Accounts Payable Invoice Voucher - Utility Bill vouchers (Exhibit 12) are used for expenditures related to gas, electricity and water/sewer services.
 - c. Accounts Payable Invoice Voucher - Direct Payment Vouchers (Exhibit 13) are used for all other expenditures.
5. If the vendor has not been setup to receive payments, the Fiscal Officer sends a Vendor/Contractor Information Sheet (Exhibit 14) to the vendor for completion and signature. The form is returned and faxed to the County Clerk's office.
6. Except for employee reimbursements, which have already received supervisory approval, the Fiscal Officer obtains an approval for each invoice. This approval is provided by the individual appropriate for the reimbursement request and is evidenced by that individual's

initials on the approved invoice.

7. The Fiscal Officer reviews the New World accounting system to determine if budgeted funds are available in the account to which the expense will be charged. If the account has sufficient budgeted funds, the voucher is forwarded to the Administrative Manager and the process proceeds to step 12. If a change in the budget is needed, steps 8-11 are followed.
8. If budgeted funds for the particular expenditure account have been exhausted, other accounts are reviewed to determine if excess amounts are available for transfer. If no other accounts have excess funding, account 3260 is typically used to transfer funds. Once an account has been identified, the Fiscal Officer makes the budget transfer by completing a County Executive Budget Transfer Form (Exhibit 15). Transfers for 2000 and 3000 accounts can be made without County Board approval. Transfers for 1000 and 4000 accounts require County Board approval.
9. The Fiscal Officer forwards the completed budget transfer form to the Administrative Manager for approval and signature.
10. Once approved, the Fiscal Officer forwards the approved budget transfer form to the County Executive's office. The County Executive approves the transfer and forwards it to the County Auditor's office to make the transfer in the accounting system.
11. Periodically, the Fiscal Officer reviews the accounting system to verify the transfer has been made. Once the transfer has been made, the voucher is forwarded to the Administrative Manager. Typically, several vouchers are forwarded at once, usually on a Friday.
12. The Administrative Manager reviews the voucher and accompanying invoice prior to approval. The Fiscal Officer follows up on and resolves any questions the Administrative Manager may raise. The Administrative Manager signs the voucher upon approval.
13. The Fiscal Officer copies the vouchers and support and retains them until the vouchers are paid. This step is done in case the vouchers are lost.
14. The Fiscal Officer forwards the original vouchers and support to the County Clerk's Office, which issues the check for payment.
15. The Fiscal Officer reviews the accounting system to determine if the voucher has been paid by running a New World accounts payable report for the specific date range. Once paid, the Fiscal Officer stamps the voucher with the date paid.
16. The Fiscal Officer reviews the voucher to determine if the item purchased is required to be inventoried. If required to be inventoried, the Administrative Specialist tags the item. The Fixed Asset Listing (Exhibit 16) is updated for items over \$5,000. All other items are placed on the Minor Sensitive Assets listing (Exhibit 17).

17. The copy of the voucher is filed.

List of Exhibits:

- Exhibit 8: Business and Travel Expense Report
- Exhibit 9: Mileage Summary Form
- Exhibit 10: Mileage Form
- Exhibit 11: Employee Reimbursement
- Exhibit 12: Accounts Payable Invoice Voucher - Utility Bill
- Exhibit 13: Accounts Payable Invoice Voucher - Direct Payment
- Exhibit 14: Vendor/Contractor Information Sheet
- Exhibit 15: County Executive Budget Transfer Form
- Exhibit 16: Fixed Asset Listing
- Exhibit 17: Minor Sensitive Assets

Frequency: Daily as needed

Additional Resources: None

<p>Subject: III. Cash Disbursements</p>	<p>WSD Responsibility: Fiscal Officer Career Advisor Career Services Supervisor Administrative Manager</p>
<p>Financial Management Procedure: Cash Disbursements for ITAs and Supportive Services</p>	<p>Date of Revision: May 1, 2008</p>

Description:
This procedure describes requirements for processing ITA and supportive service disbursements, the second category of cash disbursements. ITAs are used to provide training to eligible participants for whom training has been authorized. ITAs include tuition and tuition-related expenses (e.g., books, tools, uniforms, testing). Supportive services include mileage reimbursement and child care assistance.

Steps:

1. The Fiscal Officer receives the yellow copy of the WIA Career Scholarship Authorization Form (Exhibit 18) from a Career Advisor. This form is an authorization for an individual to begin training at an approved training facility. There are three copies to the form. The other copies go to the Workforce Services Division Career Advisor and to the Training Facility. The forms are pre-numbered.
2. The Fiscal Officer signs and files the WIA Career Scholarship Authorization Form.
3. The Fiscal Officer logs the form into the ITA / Supportive Service Tracking Spreadsheet (Exhibit 2). This is an excel spreadsheet kept on the Fiscal Officer's hard drive. The spreadsheet tracks the current grant funds available to be expended, grant funds obligated, and the amounts spent on each individual.
4. The Administrative Specialist receives invoices from training facilities or supportive service providers and forwards them to the Fiscal Officer. (The invoice could also be submitted to the Fiscal Officer by the Career Advisor.)
5. The Fiscal Officer uses the ITA / Supportive Service Tracking spreadsheet to determine if a WIA Career Scholarship Form has been completed for the individual(s) on the invoice, and if the amount obligated for the individual for the program year is sufficient to cover the invoice.

If the unspent obligation is greater than or equal to the invoiced amount, go to Step 6.

If the unspent obligation is less than the invoiced amount, the Fiscal Officer sends the invoice to the Career Advisor for follow-up. Cash disbursements cannot be processed until funds have been obligated by the Career Advisor.
6. The Fiscal Officer completes an Accounts Payable Invoice Voucher - Direct Payment

Voucher (Exhibit 13) for the individual. If the invoice lists more than one individual, a separate voucher is completed for each, except for large training facilities that have numerous individuals. Only one voucher is completed for these large training facilities.

7. The Fiscal Officer updates the ITA / Supportive Service Tracking spreadsheet for the actual invoice amount. The check number column of the spreadsheet is coded with 99999. This is done so that the Fiscal Officer knows that the check is in the process of being issued in case a second invoice is received for the same individual.
8. Once a week, the Fiscal Officer forwards the vouchers with support to the Career Services Supervisor for approval and signature. This is done for eligibility verification.
9. The Career Services Supervisor forwards the vouchers to the Career Advisor for approval and signature. This is done for client progress verification.
10. Vouchers are returned to the Fiscal Officer who then forwards them to the Administrative manager for approval.
11. The Fiscal Officer copies and retains the vouchers and supporting documents until the vouchers are paid. This step is done in case the vouchers are lost.
12. The Fiscal Officer forwards the original vouchers and support to the County Clerks office. The County Clerk's office issues the check for payment.
13. The Fiscal Officer reviews the accounting system to determine if the voucher was paid. Once paid, the Fiscal Officer stamps the voucher with the date paid.
14. The Fiscal Officer updates the ITA / Supportive Service Tracking spreadsheet with the actual check number used to pay the voucher.
15. The vouchers are filed.

List of Exhibits:

Exhibit 2: ITA / Supportive Service Tracking Spreadsheet
Exhibit 13: Accounts Payable Invoice Voucher - Direct Payment
Exhibit 18: WIA Career Scholarship Authorization Form

Frequency: Daily as needed

Resources: None

<p>Subject: III. Cash Disbursements</p>	<p>WSD Responsibility: Fiscal Officer Career Advisor Administrative Manager</p>
<p>Financial Management Procedure: Cash Disbursements for Subcontractors Expenditures</p>	<p>Date of Revision: May 1, 2008</p>

Description:
This procedure describes requirements for processing payments made to subcontractors. These are payments made to service providers competitively selected to provide WIA services to youth and special populations of adult participants.

- Steps:**
1. The Fiscal Officer receives copies of subgrantee contracts authorized by the Workforce Investment Board of Will County pursuant to a formal RFP process.
 2. The Fiscal Officer enters the contracts into a Sub-Grantee Contract Payment Recap (Exhibit 19) spreadsheet that is kept on the Fiscal Officer’s hard drive. Basic contract information, including the contract amount and the contract period, is entered on this spreadsheet.
 3. The Fiscal Officer forwards a Subgrantee Contract - Payment Request Form (Exhibit 20) electronically to the billing contact at the sub-grantee. If the contract contains a budget, the Fiscal Officer will complete the budget portion of the form. The electronic Payment Request Form is printed, signed and submitted by the sub-grantee monthly to request payment under the contract.
 4. Subgrantees submit Payment Request Forms and support through the mail or by hand delivery. Upon receipt, these forms are date stamped and forwarded to the Fiscal Officer.
 5. The Fiscal Officer completes a Direct Payment Voucher (Exhibit 13) and signs each Payment Request Form.
 - a. If the Payment Request Form is for a per enrollment contract, the invoice includes enrollment information. The Fiscal Officer verifies that the individuals are in the Illinois Workforce Development System, an Internet based system maintained by the State of Illinois and used by all career services personnel. The Fiscal Officer completes a screen print for each participant included with the invoice. If a participant is not in the System, the Fiscal Officer consults a Career Advisor to determine if the individual should be in the System. If not, the Fiscal Officer removes the individual and amount charged from the Payment Request Form.

- b. If the Payment Request Form is for an expense reimbursement type contract, it includes a monthly general ledger expense transaction listing or copies of expense receipts. The Fiscal Officer reviews the expense support for accuracy. If documentation is missing or information is not accurate, the Fiscal Officer contacts the sub-grantee for correction or to provide missing documentation. The Fiscal Officer keeps copies of supporting information in instances when the invoice contains a high volume of supporting information for expenses. This is done so that the County Clerk's office, which scans in all support documents for a voucher, does not have to do this when much detail support is provided. In these instances, the Fiscal Officer completes and signs a Memorandum (Exhibit 21) that states all backup support is being kept at the Workforce Services Division.
6. The Fiscal Officer forwards the completed voucher, Payment Request Form, and supporting documents to the Administrative Manager for approval and signature.
7. Once approved, the Fiscal Officer enters voucher information into the Sub-Grantee Contract Payment Recap spreadsheet.
8. The Fiscal Officer copies and retains the vouchers and support until the vouchers are paid. This step is done in case the vouchers are lost.
9. The Fiscal Officer forwards the original vouchers and support to the County Clerk's office, who prepares a check for payment.
10. The Fiscal Officer reviews the accounting system to identify vouchers that have been paid. Once paid, the voucher is stamped with the date paid.
11. The Fiscal Officer updates the Sub-Grantee Contract Payment Recap spreadsheet with the actual check number used to pay the voucher.
12. The paid voucher is filed.

List of Exhibits:

- Exhibit 13: Accounts Payable Invoice Voucher – Direct Payment
- Exhibit 19: Sub-Grantee Contract Payment Recap - Example
- Exhibit 20: Subgrantee Contract - Payment Request Form - Example
- Exhibit 21: Memorandum - Example

Frequency: Daily as needed

Resources: None

Subject: III. Cash Disbursements	WSD Responsibility: Administrative Specialist Fiscal Officer Administrative Manager
Financial Management Procedure: Cash Disbursements for Purchase Order Expenditures	Date of Revision: May 1, 2008

Description:

This procedure describes requirements for processing disbursements for all purchases made via purchase orders.

Steps:

1. The Administrative Specialist (or appropriate supervisor) approves and forwards invoices to the Fiscal Officer.
2. The Fiscal Officer completes an Accounts Payable Invoice Voucher - Purchase Order voucher (Exhibit 22).
3. The Fiscal Officer forwards the voucher and support to the Administrative Manager.
4. The Administrative Manager reviews the voucher and accompanying invoice. The Fiscal Officer follows up on and resolves any questions raised by the Administrative Manager. The Administrative Manager signs the voucher upon approval.
5. The Fiscal Officer copies and retains the vouchers and support until the vouchers are paid. This step is done in case the vouchers are lost.
6. The Fiscal Officer forwards the original vouchers and support to the County Clerk's office. The County Clerk's office processes a check for payment.
7. The Fiscal Officer reviews the accounting system to identify paid vouchers. Once paid, the Fiscal Officer stamps the voucher with the date paid.
8. The Fiscal Officer reviews the voucher to determine if the item purchased is required to be inventoried. If the item is an inventory item, the Administrative Specialist tags the item and updates the Fixed Asset Listing (Exhibit 16) for items over \$5,000. All other items are placed on the Minor Sensitive Assets listing (Exhibit 17).
9. The Fiscal Officer files a copy of the voucher.

List of Exhibits:

Exhibit 16: Fixed Asset Listing
Exhibit 17: Minor Sensitive Assets
Exhibit 22: Accounts Payable Invoice Voucher - Purchase Order

Frequency: Daily as needed

Resources: None

Subject: III. Cash Disbursements	WSD Responsibility: Fiscal Officer Department Supervisors Administrative Specialist
Procedure: Payroll	Date of Revision: May 1, 2008

Description:

The majority of payroll processing is the responsibility of the Will County Human Resources Department. Most employees of the Workforce Services Division are full-time salaried personnel. All employees of the Division are hired through the Will County Human Resources Department at which time payroll information is entered into the New World payroll module. The Workforce Services Division's responsibility for payroll is to collect and enter the time worked by individuals into the New World payroll module.

Steps:

1. On a bi-weekly basis, the Fiscal Officer creates the employee schedule in the New World payroll module. This is done as follows:
 - a. From the New World Main Menu, select option 5, NWS Human Resource.
 - b. Then select option 3, Departmental Hours Menu.
 - c. Then select option 1, Create Scheduled Hours. This will create a schedule of the known employees for the current pay period.
2. The Fiscal Officer prints the Payroll System Hours Entry Worksheet (Exhibit 23) from the New World payroll module. This is done as follows:
 - a. From the New World Main Menu, select option 5, NWS Human Resource.
 - b. Select option 3, Departmental Hours Menu.
 - c. Select option 6, Hours Entry Worksheet.
3. Department supervisors sign and forward individual timesheets to the Fiscal Officer.
4. The Fiscal Officer manually enters the completed timesheets onto the Hours Entry Worksheet printed from Step 2.
5. The Fiscal Officer enters the timesheets into the New World payroll module. This is done as follows:
 - a. From the New World Main Menu, select option 5, NWS Human Resource.
 - b. Select option 3, Departmental Hours Menu.

- c. Select option 2. Work with Employee Hours.
6. The system has an edit check that does not permit time-off to be entered for employees if the employee has no current earned time-off. If this occurs, the Fiscal Officer informs the employee and the timesheet is changed.
7. The Fiscal Officer prints the Hours Register from the New World payroll module. This is done as follows:
 - a. From the New World Main Menu, select option 5, NWS Human Resource.
 - b. Select option 3, Departmental Hours Menu.
 - c. Select option 3, Hours Register.
8. The Fiscal Officer matches the totals from this print-out with the totals from the manually prepared worksheet from Step 4.
9. The Fiscal Officer forwards the Hours Register and supporting documents to Administrative Specialist for approval.
10. The Administrative Specialist approves the payroll in the New World Payroll Module. This is done as follows:
 - a. From the New World Main Menu, select option 5, NWS Human Resource.
 - b. Select option 3, Departmental Hours Menu.
 - c. Select option 5, Approve Departmental Hours.
11. The Administrative Specialist screen prints the approval of the payroll from the Departmental Hours Menu (Exhibit 24).
12. The Administrative Specialist updates the manual employee time off record. It is a County requirement that each department maintain a manual employee time off record for its employees.
13. The Administrative Specialist forwards the screen print approval and support documents to the Fiscal Officer. The documents are filed in the payroll folder.
14. The Will County Human Resources Department runs the payroll and forwards the earnings register to the Administrative Specialist.
15. The Administrative Specialist forwards the register to the Fiscal Officer to be filed with the payroll documents.
16. The Administrative Specialist or the Fiscal Officer picks up the checks and/or the payroll deposit stubs from the Will County Human Resources Department to be distributed to employees.

List of Exhibits:

Exhibit 23: Payroll System Hours Entry Worksheet
Exhibit 24: Departmental Hours Menu

Frequency: Bi-weekly

Resources: None

Subject: III. Cash Disbursements	Responsibility: Fiscal Officer
Procedure: Voiding Checks	Date of Revision: May 1, 2008

Description:

During the normal course of business, disbursements for expenditures may need to be voided. There are instances where checks are returned to the Workforce Services Division or checks have remained outstanding for an extended period and the checks have to be voided.

Steps:

1. The Fiscal Officer prepares a Void/Reissue Check Request form (Exhibit 25) and makes a copy of the form.
2. The Fiscal Officer forwards the completed form and supporting documentation to the Will County Treasurer's office.
3. The Treasurer's office enters the voiding transaction in the New World accounting system.
4. The Fiscal Officer reviews the New World system to determine if the transaction was posted. Once posted, the Fiscal Officer initials and dates a copy of the form then files the form with the expenditures. For ITA expenses, the form is filed in the monthly reporting file.

List of Exhibits:

Exhibit 25: Void/Reissue Check Request – Example

Frequency: As required

Resources: None

Subject: IV. Cost Allocation	WSD Responsibility: Fiscal Officer WSD Employees
Procedure: Allocation of Staff Salaries	Date of Revision: May 1, 2008

Description:

The Department of Commerce and Economic Opportunity requires a cost allocation method to be used to allocate cost pool expenditures. Cost pool expenditures are expenditures that are not directly allocable to a grant. The Workforce Services Division method of allocating staff costs is a time study performed each quarter. The first four weeks of every quarter are used to complete time studies for each employee. Employees document time worked in the following categories: general, business services, administration, adult, dislocated worker, and youth. (Note: Individual invoices are allocated using other means, e.g., by number of participants, number of ITAs, dollar value of transactions, etc.)

- Steps:**
1. The Fiscal Officer distributes timesheets to each employee to document the time study for the quarter.
 2. Employees return the timesheets to the Fiscal Officer after the four week period.
 3. The Fiscal Officer inputs the timesheets into the Personal Activity Report Recap Spreadsheet (Exhibit 26).
 4. The Fiscal Officer allocates the business services time to adult and dislocated worker time categories.

List of Exhibits:
Exhibit 26: Personal Activity Report Recap spreadsheet

Frequency: Quarterly

Resources: None

Subject: V. Financial Reporting	WSD Responsibility: Fiscal Officer
Financial Management Procedure: Preparation of Internal Spreadsheets to Enable Financial Reporting	Date of Revision: May 1, 2008

Description:

Internal spreadsheets are prepared monthly to facilitate internal and external reporting. The internal spreadsheets are prepared in order to extract grant expenditure information from the New World accounting system and to report grant information to Workforce Services Division management, the Workforce Investment Board and to DCEO. The process generally begins around the 10th of the month subsequent to month end. Once the internal spreadsheets have been prepared and reconciled to the New World System, the external reporting is performed online through the Grantee Reporting System of the Illinois Department of Commerce and Economic Opportunity.

Steps:

1. The Fiscal Officer extracts information from the New World accounting system to complete the New World GRS Reporting Reconciliation Worksheet. The following steps are followed to perform this reconciliation.
 - Around the 10th of the month subsequent to month end, the Fiscal Officer runs a query in the New World system for the previous month. This is done from the New World Systems Main Menu by selecting Run Query to Create Transaction File for Spreadsheet option. The query is to identify all transactions for the month for funds 297 and 294. The query is downloaded into a Summary of Monthly Transactions Spreadsheet (Exhibit 27) and saved on the Fiscal Officer’s hard drive.
 - The Fiscal Officer sorts the download for expense items. All asset, liability, revenue, budget and purchase order transactions are eliminated from the spreadsheet.
 - The Fiscal Officer sorts transactions by project (grant) code on the Transactions by Project (Grant) Spreadsheet (Exhibit 28). The Youth grants are further broken down by in-school and out-of-school programs for external reporting purposes on the Transactions Detail for Youth Programs (Exhibit 29). Also, the Business Liaison grant is broken out by budget code or expense type for external reporting purposes on the Transactions Detail for Business Liaison Grant (Exhibit 30). The remaining transactions are scanned to determine if any project (grant) numbers are missing. Generally, if grant numbers are missing from the transaction listing, adjusting journal entries will need to be prepared and submitted to the County Auditor’s Office for approval and entry.

- The Fiscal Officer subtotals transactions for the month and prints the New World M-T-D Trial Balance Detail Report (Exhibit 31). The Trial Balance is run by selecting Financial Management System from the New World Systems Main Menu, followed by selecting Month End Reports and finally Trial Balance. The Trial Balance is run for Fund 297, Workforce Services Division, and Fund 294, Workforce Investment Board.
 - The Fiscal Officer completes the New World to GRS Reporting Reconciliation (Exhibit 32). This worksheet is kept on the Fiscal Officer's hard drive. This worksheet reconciles the Trial Balance with the transaction download. If the subtotal from the transaction download does not reconcile with the Trial Balance reports, the differences are investigated and corrected. This worksheet also tracks grant expenditures for the year as well.
2. The Fiscal Officer prepares the WIA Grants – Recap Spreadsheet through the following steps.
- The Fiscal Officer prints the Sub-Grantee Contract Payment Recap spreadsheet (Exhibit 33). This spreadsheet is regularly updated as a part of the sub-grantee cash disbursements process.
 - The Fiscal Officer opens the ITA / Supportive Service Tracking spreadsheet (Exhibit 2). This spreadsheet is regularly updated as a part of the ITA or supportive service cash disbursements process.
 - Using the Sub-Grantee Contract Recap and the ITA Voucher Tracking spreadsheets, the Fiscal Officer completes the Sub-Grantee Contract Balances Worksheet (Exhibit 34). This is a spreadsheet on the Fiscal Officer's hard drive that provides detailed information on sub-grantee contracts yet to be spent.
 - The Fiscal Officer uses the Sub-Grantee Contract Balances worksheet to complete the WIA Contracts – GRS – Obligated Spreadsheet (Exhibit 35). This spreadsheet is located on the Fiscal Officer's hard drive and provides detailed information on the total amounts currently spent and obligated for the WIA grants, split between youth, adult and dislocated worker.
 - The Fiscal Officer then prepares the WIA Grants - Recap Spreadsheet (Exhibit 36). This is a spreadsheet located on the Fiscal Officer's hard drive. The Fiscal Officer inputs monthly expenses from the New World to GRS Reporting Reconciliation into the Expenses Reported by Month Worksheet (Exhibit 37) of the spreadsheet. This information is entered onto the WIA Grants – Recap worksheet. The obligations from the WIA Contracts – GRS – Obligated spreadsheet are added to the WIA Grants – Recap spreadsheet. This spreadsheet then details the amount left to spend for each of the grants received by the Workforce Services Division.

3. The Fiscal Officer updates the ITA / Supportive Service Tracking Spreadsheet (Exhibit 2) with program-year specific data when following procedures for:
- ITA and supportive service obligation tracking, and
 - Cash disbursements for ITAs and supportive services.

List of Exhibits:

- Exhibit 2: ITA / Supportive Service Tracking Spreadsheet - Example
Exhibit 27: Summary of Monthly Transactions Spreadsheet - Example
Exhibit 28: Transactions by Project (Grant) Spreadsheet – Example
Exhibit 29: Transactions Detail for Youth Programs – Example
Exhibit 30: Transactions Detail for Business Liaison Grant
Exhibit 31: New World M-T-D Trial Balance Detail Report - Example
Exhibit 32: New World to GRS Reporting Reconciliation – Example
Exhibit 33: Sub-Grantee Contract Payment Recap - Example
Exhibit 34: Sub-Grantee Contract Balances Worksheet – Example
Exhibit 35: WIA Contracts – GRS – Obligated Spreadsheet - Example
Exhibit 36: WIA Grants - Recap Spreadsheet – Example
Exhibit 37: Expenses Reported by Month Worksheet – Example

Frequency: Monthly

Resources: None

Subject: V. Financial Reporting	Responsibility: Fiscal Officer
Procedure: Preparation of Internal Reports	Date of Revision: 1/6/08

Description:

Internal financial reports are prepared to provide support to management decision making. These reports are prepared on the basis of internal spreadsheets developed primarily by downloading financial information from the New World accounting system.

Five (5) internal financial reports are produced monthly. The purpose of each is described below.

The purpose of Monthly Status Report of WIA Expenditures and Funds Available – Summary for All Funds (Exhibit 38) is to summarize funds available, funds obligated, month-to-date expenditures, year-to-date expenditures, unobligated funds, and obligated funds unspent by WIA program or grant for a specific program year.

The purpose of GRS Reporting for WIA Grants (Exhibit 39) is to summarize the line item budgets, costs, and the balance of funds available for each WIA grant. The report segments costs reported in the current program year to calculate the direct training percentage for adults and dislocated workers. This direct training percentage is used to monitor expenditures against DCEO’s 40% direct training requirement.

The purpose of the Subcontracts Report (Exhibit 40) is to summarize all executed contracts. Current contract amount, expenses to date and balance remaining is provided for each contract. The funding source for each contract is also specified.

The purpose of the ITA Summary (Exhibit 41) is to summarize total funds available for individual training accounts (ITAs) and supportive services by participant type (1A, 1D and TAA) for a specific program year. The report quantifies the number of enrollments and breaks down obligations-to-date into the following categories: ITA, child care, transportation, other supportive services. Non-ITA (Work Certified and gas card incentive-related) and ITA expenditures-to-date are also provided. The report calculates the total remaining to be obligated by participant type.

The purpose of WSD PY—Budget Projection (Exhibit 42) is to summarize the allocation of funds available and the approved budget for a specific program year. To comply with the 40% direct training requirement, the budget is segmented to show at least a 40% planned commitment towards adult and dislocated worker direct training. Available funding that has not been budgeted is identified as Excess Funding within this report. The report also shows 20% of the current year WIA funding amount as an estimated carry over, which may be subject to reallocation at the discretion of DCEO.

Steps:

The Fiscal Officer uses information available from the internal spreadsheets and other source documents to compile internal financial reports.

List of Exhibits:

- Exhibit 38: Monthly Status Report of WIA Expenditures and Funds Available – Summary for All Funds
- Exhibit 39: GRS Reporting for WIA Grants
- Exhibit 40: Subcontracts Report
- Exhibit 41: ITA Summary
- Exhibit 42: WSD PY—Budget Projection

Frequency: Monthly

Resources: None

Subject: V. Financial Reporting	Responsibility: Fiscal Officer
Procedure: Preparation of External Reports	Date of Revision: May 1, 2008

Description:

Financial information regarding WIA and TAA grant activity must be reported to the Illinois Department of Commerce and Economic Opportunity (DCEO). This reporting occurs via DCEO's Grant Reporting System (GRS).

Steps:

1. The Fiscal Officer reports WIA expenses to DCEO.
 - a. For external reporting of expenses prior to the end of the month, the Fiscal Officer completes the DCEO GRS – Cost Reporting Spreadsheet (Exhibit 46). This spreadsheet is formatted similar to the layout of the online Grantee Reporting System (GRS). The expense information is obtained from the New World to GRS Reporting Reconciliation.
 - b. The Fiscal Officer accesses the GRS and reports expenses and remaining obligations using the DCEO GRS – Cost Reporting spreadsheet and the WIA Contracts – GRS – Obligated spreadsheet. The reporting is required to be completed by the end of the month subsequent to the month being reported. The Illinois Department of Commerce and Economic Opportunity has published a User Handbook for Grantees that details the reporting process.
2. The Fiscal Officer reports TAA expenses to DCEO.
 - a. On a monthly basis, expenditures for the TAA grant must be reported by the company in which the individual worked. The Fiscal Officer tracks TAA expenditures on the ITA / Supportive Service Tracking spreadsheet (Exhibit 2) kept on the Fiscal Officer's hard drive. The Fiscal Officer sorts the expenditures by date paid and then by the individual's TWA number (the company number).
 - b. The Fiscal Officer subtotals expenditures by TWA number.
 - c. The Fiscal Officer accesses the Petition Reporting Section of the GRS system to report TAA expenditures.

List of Exhibits:

- Exhibit 2: ITA / Supportive Service Tracking – Example
 Exhibit 35: WIA Contracts – GRS – Obligated Spreadsheet - Example

Exhibit 46: DCEO GRS – Cost Reporting Spreadsheet - Example

Frequency: Monthly

Resources: Illinois Department of Commerce and Economic Opportunity Grant Reporting System – Use Handbook for Grantees

Subject: VI. Fixed Assets	WSD Responsibility: Administrative Specialist
Procedure: Annual Physical Inventory	Date of Revision: May 1, 2008

Description: As a part of the cash disbursement process, items are added to the Fixed Asset Listing (Exhibit 16) for assets with a cost over \$5,000 and the Minor Sensitive Assets (Exhibit 17) for assets with a cost under \$5,000 and meet the definition of items warranting control as stated in the Will County Capital Assets Policies and Procedures document. Once they are placed on these listings the items are given a tag number and tagged. On a yearly basis, a physical inventory is performed.

Steps:

1. The Administrative Specialist conducts as annual physical inventory of fixed assets.
 - a. Once a year, usually during the spring, the Administrative Specialist takes a physical inventory of the Major Asset Listing and the Minor Sensitive Asset Listing. The Administrative Specialist physically inspects each of the items on the listing to verify its existence and determine whether location needs to be updated. As the items are found, they are checked off the listing.
 - b. Items that are not located are investigated and reported to the Administrative Manager. Items that are determined to be non-functioning, not in use or obsolete are considered for disposal.
 - c. Once complete, the inventory working papers are filed.

List of Exhibits:

Exhibit 16: Fixed Asset Listing
Exhibit 17: Minor Sensitive Assets

Frequency: Annually

Resources: Will County, Illinois Capital Assets Policies and Procedures

Subject: VI. Fixed Assets	WSD Responsibility: Administrative Specialist
Procedure: Disposition of Fixed Assets	Date of Revision: May 1, 2008

Description:

This procedure describes the steps to be taken to dispose of fixed assets that have outlived their usefulness.

Steps:

1. The Administrative Specialist is notified of items to be disposed by appropriate personnel.
2. The Administrative Specialist prepares a letter to be signed by the Administrative Manager notifying the Department of Commerce and Economic Opportunity of the specific items for which disposition is being requested. Attached to the letter is a Report of Excess/Unserviceable Non-Expendable Personal Property (Exhibit 47) that details the items being for which disposition is being requested.
3. The Department of Commerce and Economic Opportunity responds to the Administrative Manager with a letter of approval authorizing the disposition of the items.
4. The Administrative Specialist removes the items from the Fixed Asset Listing (Exhibit 16).

List of Exhibits:

Exhibit 16: Fixed Asset Listing
Exhibit 47: Report of Excess/Unserviceable Non-Expendable Personal Property

Frequency: As needed

Resources: Will County, Illinois Capital Assets Policies and Procedures

Subject: VII. Personal Use of Cell Phones	Responsibility: Administrative Manager
Procedure: Reimbursement for Personal Calls	Date of Revision: May 1, 2008

Description:

Will County has a process to collect reimbursement from employees for personal use of cell phone calls. Workforce Services Division follows the stated policies of Will County in the use of County cell phones and the payment for personal use of County cell phones.

List of Exhibits:

- Exhibit 48: Sample Letter Regarding Personal Phone Calls
- Exhibit 49: County Treasurer's Expense Recovery Form
- Exhibit 50: Will County Treasurer Standard Deposit Form

Frequency: Quarterly

Resources: Will County Cell Phone Policy

Subject: VIII. Close-Out	Responsibility: Fiscal Officer
Procedure: Close-Out of Subcontracts	Date of Revision: May 1, 2008

Description:

WSD must close-out each subcontract at the completion of a subcontract period. The close-out process finalizes all financial information related to the subcontract and closes all financial activity under the subcontract agreement. The subcontractor close-out process enables WSD to assure that the grant close-out package WSD must submit to DCEO at the conclusion of each grant period is accurate and complete.

Steps:

1. About ten days prior to the end of the subcontract period, the Fiscal Officer provides a standard Subcontractor Close-Out Package (Exhibit 51) to each subcontractor indicating that the completed close-out package is due within 30 calendar days of the date on which the subcontract ends.
2. The Fiscal Officer receives the completed Subcontractor Close-Out Package from the subcontractor within the 30-day period, or follows up with the subcontractor to obtain the completed close-out package if it is not received timely.
3. The Fiscal Officer reviews the information the subcontractor provides on the Subcontractor Close-Out Package to verify its accuracy and completeness. The Fiscal Officer follows as necessary with the subcontractor to obtain any missing or inaccurate information.
4. Following analysis and any additional follow up necessary, the Fiscal Officer initials and dates the Subcontractor Close-Out Package. The completed Subcontractor Close-Out package is then retained in a file for use during the DCEO Grant Close-Out Process.

List of Exhibits:

Exhibit 51: Subcontractor Close-Out Package

Frequency: Annually

Resources: None

Subject: VIII. Close-Out	Responsibility: Fiscal Officer
Procedure: Close-Out of DCEO Grants	Date of Revision: May 1, 2008

Description:

At the conclusion of a grant period, WSD must finalize all financial activity under the grant and close-out the grant with the Department of Commerce and Economic Opportunity.

Steps:

1. When a grant from DCEO is to be closed out, the Fiscal Officer accesses the online Grantee Reporting System and selects the correct menu item detailed in the DCEO User Handbook for Grantees to notify DCEO that the grant is to be closed.
2. DCEO then prepares a close out package that the Fiscal Officer accesses on line and prints.
3. The Fiscal Officer prepares the information required to close-out the grant then forwards the close out package to the Administrative Manager for signature approval.
4. Following the Administrative Manager's approval, the Fiscal Officer mails the close out package to DCEO.

List of Exhibits: None

Frequency: Annually

Resources: DCEO User Handbook for Grantees

Inventory of Exhibits

Exhibit #	Title
1	WIA Career Scholarship Obligation / De-obligation Form
2	ITA / Supportive Services Tracking Spreadsheet
3	Open Invoices by G/L Distributions\
4	Accumulated Transaction Listing
5	Cash Projection as of _____
6	IL DCEO State Grant Cash Requested
7	GRS Cash Request Screen
8	Business and Travel Expense Report
9	Mileage Summary Form
10	Mileage Form
11	Employee Reimbursement Voucher
12	Utility Bill Voucher
13	Accounts Payable Invoice Voucher
14	Vendor / Contractor Information Sheet
15	County Executive Budget Transfer
16	Fixed Asset Listing
17	Minor Sensitive Assets
18	WIA Career Scholarship Authorization Form
19	Sub-grantee Contract Payment Recap
20	Sub-grantee Contract – Payment Request Form
21	Sample memo re: supporting documentation
22	Accounts Payable Invoice Voucher – Purchase Order
23	Payroll System Hours Entry Worksheet
24	Department Hours Menu
25	Void / Reissue Check Request
26	Personal Activity Report Recap spreadsheet
27	Summary of Monthly Transactions Spreadsheet
28	Transaction by Project (Grant) Spreadsheet
29	Transaction Detail for Youth Programs
30	Transaction Detail for Business Liaison Grant
31	New World M-T-D Trial Balance Detail Report
32	New World to GRS Reporting Reconciliation
33	Sub-grantee Contract Payment Recap
34	Sub-grantee Contract Balances Worksheet
35	WIA Contracts – GRS Obligated Spreadsheet
36	WIA Grants – Recap Spreadsheet
37	Expenses Reported by Month Worksheet
38	Monthly Status Report of WIA Expenditures and Funds Available – Summary for All Funds
39	GRS Reporting for WIA Grants
40	Subcontracts Report

41	ITA Summary
42	WSD PY – Budget Projection
43	Intentionally Blank
44	Intentionally Blank
45	Intentionally Blank
46	DCEO GRS – Cost Reporting Spreadsheet
47	Report of Excess / Unserviceable Non-Expendable Personal Property
48	Sample letter re: Personal Phone Calls
49	County Treasurer’s Expense Recovery Form
50	Will County Treasurer Standard Deposit Form
51	Subcontractor Close-out Package