



# ADMINISTRATIVE POLICIES/PROCEDURES

Issuance No: A-1  
Issuance Date: 7/1/2023  
Subject: Board Member Orientation Policy

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To ensure new members of the Workforce Development Board of North Missouri are informed of their duties and responsibilities, the Executive Director shall follow this policy to provide orientation to all new members of the Board before their first Board Meeting.

The New Board Member Orientation shall include at a minimum the following items:

- Composition and Roles/Responsibilities of the Local Board
  - Roles/Responsibilities of Chief Elected Officials, the Board, and its members
  - By-laws and local governance agreements.
  - Goals of the board
  - LWDB Committees
- WIOA background and expectations
  - Explanation of WIOA legislation
  - Statewide/Local WIOA performance measures
  - Key WIOA partners and their roles
  - WIOA funding streams
- Composition of Local Workforce Region (identifying sub-recipients)
  - Local Plan
  - Job Center locations
  - Job Center services
- Composition and Roles/Responsibilities of the MoWDB and OWD\*
  - Oversight requirements, including the location of OWD Issuances
  - Workforce programs operated by the State.

\* The material for this section will be provided by OWD.

During the orientation, all new board members will review and sign the Board's Conflict of Interest and Code of Conduct policy as well as the WIOA Equal Opportunity Complaint and Grievance policy and procedures.

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# ADMINISTRATIVE POLICIES/PROCEDURES

Issuance No: A-8

Issuance Date: July 1, 2023

Subject: Credit Card Policy

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The Workforce Development Board of North Missouri (WDB) shall hold a credit card in the name of the WDB Executive Director. The credit card will be kept in locked storage with limited access by WDB staff. Use of the card must be approved by the Director and will only be available for work-related expenditures.

By accepting the credit card issued to the WDB Director and North Central Missouri College (NCMC), the Director understands and agrees to the following:

- The college-issued credit card is to be used for WDB expenditures only. **PERSONAL USE IS PROHIBITED.**
- The card has a monthly spending limit of \$5,000.
- Receipts are required for ALL PURCHASES made with this credit card.
- The WDB will receive a monthly credit card statement. This statement must be returned to the NCMC Business Office with the accompanying receipts in a timely fashion.

The WDB Director is responsible for credit card protection and custody and shall immediately notify the NCMC Chief Financial Officer if the card is lost, stolen, or the subject of suspected credit card fraud. The WDB Director shall return the card upon the termination of his/her employment or service to the WDB and NCMC.

Failure to comply with any of the above requirements will result in the forfeiture of the WDB/NCMC-issued credit card. An employee who makes unauthorized use of a WDB/NCMC credit card will be subject to discipline consistent with WDB/NCMC policy and will be responsible for reimbursement of unauthorized/ineligible expenses.

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# ADMINISTRATIVE POLICIES/PROCEDURES

Issuance No: A-9  
Issuance Date: 7/1/2023  
Subject: Program Income/Stand-In Cost Policy

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## **Definition**

The requirements governing the use of program income are found at 2 CFR 200.1. Program income is defined as the “gross income earned by the non-Federal entity that is directly generated by a supported activity or earned as a result of the Federal award during the period of performance. Program income includes but is not limited to income from fees for services performed, the use or rental of real or personal property acquired under Federal awards, the sale of commodities or items fabricated under a Federal award, license fees, and royalties on patents and copyrights, and principal and interest on loans made with Federal award funds. Interest earned on advances of Federal funds is not program income. Except as otherwise provided in Federal statutes, regulations, or the terms and conditions of the Federal award, program income does not include rebates, credits, discounts, and interest earned on any of them.” Uniform Guidance, 2 CFR 200.307 provides additional insight on program income.

In addition to the requirements above as well as those under 2 CFR 200.307, the WDB and its sub-recipient(s) will adhere to the following specific provisions:

1. Pursuant to Section 194 (7)(B)(i) of WIOA, receipts from conferences resulting from activities funded under the WIOA title must be accounted for as program income.
2. Pursuant to Section 194 (7)(B)(ii) of WIOA, funds provided to a service provider under the WIOA title that is in excess of the costs associated with the services provided, must be accounted for as program income.
3. Pursuant to Section 194 (7) (B) (iii) of WIOA, interest earned on funds received under the WIOA title must be accounted for as program income.
4. Any interest income earned (with respect to item No. 3) up to \$500 may be retained by Sub-recipient(s) for administrative expenses. Interest income in excess of \$500 must be remitted to the DHEWD for onward remittance to the appropriate federal awarding agency.
5. Any program income earned (except as provided in item No. 4) may be retained by Sub-recipient(s) only if such income is added to the funds committed to the particular grant under which it was earned and such income is used for the purposes and under the terms and conditions applicable to the use of the grant funds.
6. Program income and expenditures must be reported quarterly to the WDB on the Program Income Report, Attachment D of their contract. The report is due on the 10th day of the month following the end of the quarter. The report will show income

and expenditures by each funding stream. Expenditures associated with program income may be deducted from gross program income if not already charged to the applicable grant or any Federal funds.

7. Program income and expenditures must be reported in the accounting system.
8. Program income must be disbursed before requesting additional cash payments from the WDB for the same program.
9. Except for program income associated with real and personal property, any program income earned after a program is closed must be returned to the DHEWD. Real and personal program income may be carried over to subsequent funding periods.
10. Any program income returned by a Sub-recipient(s) must clearly identify the source of the program income and the contract number it is attributable.
11. Any type of activities in which program income will be generated must be approved in advance by the WDB Director.

Pursuant to the Uniform Guidance, 2 CFR 200.307, the deduction, addition, or cost-sharing/matching method may be used when accounting for program income.

### **STAND-IN COSTS**

Stand-in costs are non-Federal costs that may be substituted for disallowed grant costs. In other words, stand-in costs are costs paid from non-Federal resources that substitute for Federal costs that have been disallowed as a result of an audit or other review. Stand-in costs may be substituted for disallowed costs when they meet the following criteria:

1. The costs must be allowable costs that were actually incurred for the benefit of a federally funded program but paid from a non-Federal fund source.
2. The costs shall have been actually incurred allowable grant costs reported as uncharged program costs under the same grant and in the same program year in which the disallowed costs were incurred.
3. The costs shall have been incurred in compliance with applicable regulations, laws, and the terms and conditions governing the WDB-funded program.
4. The costs shall have been included within the scope of the Sub-recipient(s)' single audit and accounted for in the Sub-recipient(s)' financial system.
5. The costs must not violate any administrative or other cost limitations.
6. The costs must be adequately documented in the same manner as all other WDB-funded program costs. Specifically, stand-in costs must have been reported on the Quarterly Program Income/Stand-in Report.

7. The disallowed cost(s) must occur under the same program that the stand-in costs were reported under. Inasmuch as costs must be net of credits under the governing cost principles, the dollar value of discounts cannot be considered as an allowable grant cost. It must also be noted that the dollar value of in-kind donations cannot be recognized as stand-in costs. In-kind contributions are not considered unpaid program liabilities, but rather as an in-kind match; therefore, they cannot be used as stand-in costs because they cannot be charged to the Federal grant. Examples of other costs that are not stand-in costs may include:
  - a. Uncompensated overtime;
  - b. Unbilled premises costs associated with fully depreciated publicly owned buildings;
  - c. Allocated costs derived from an improper allocation methodology;
  - d. Discounts, refunds, rebates; and
  - e. Any State share of the cost of State or community college tuition.

Stand-in costs cannot be created using circumstances or conditions that appear to be legitimate liabilities if no actual costs are incurred. No proposal to substitute disallowed costs with stand-in costs if the disallowed costs result from fraud will be considered.

Before utilizing stand-in costs to substitute disallowed costs, Sub-recipient(s) must notify the WDB Director. Substituted stand-in costs must be subtracted from the accumulated stand-in costs on the immediately following Quarterly Report.

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# ADMINISTRATIVE POLICIES/PROCEDURES

Issuance No: A-10  
Issuance Date: 7/1/23  
Subject: Signature Authority

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The Workforce Development Board of North Missouri gives authority to the Workforce Development Board Director to sign grants and contracts on behalf of the Board.

In the Workforce Development Board Director's absence, the WDB Fiscal Manager is authorized to sign grants or contracts on behalf of the Board, providing his/her initials next to the signature as attestation. The North Central Missouri College Vice President of Administrative Services is authorized to sign documentation on behalf of the Board when the WDB Fiscal Manager authorizes transactions.

Financial signature authorities can be found in the WDB financial management and accounting procedures policy.

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# ADMINISTRATIVE POLICIES/PROCEDURES

Issuance No: A-12  
Issuance Date: 7/1/23  
Subject: Meals/Beverages/Snacks Provided with WIOA Funds

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When meals, snacks, and/or beverages are provided at a WDB-sponsored event, the guidelines below shall be followed:

1. The event must be deemed official business of the Workforce Development Board of North Missouri (WDB) and/or staff, which includes commissioner and board meetings (closed or public), training sessions, conferences, and similar functions sponsored by the WDB and/or staff;
2. Meals, snacks, and/or beverages may be provided at other WDB-sponsored events, including ceremonies recognizing awards, accomplishments, tenure, retirement, etc. of a board member or staff;
3. Pre-approval by the WDB Director or the Director's designee is required; and
4. An event/meeting agenda plus an attendee sign-in sheet must accompany the invoice for meals/beverages/snacks provided.

The WDB sub-recipients will abide by this policy when WIOA funds are used to provide meals, snacks, and/or beverages for sponsored events and only with prior approval by the WDB Director or the Director's designee.

All pre-approved meal, snack, and/or beverage costs must follow the "reasonable and allowable" principle of the applicable section of Uniform Guidance.

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# ADMINISTRATIVE POLICIES/PROCEDURES

Issuance No: A-14  
Issuance Date: 7/1/2023  
Subject: Property Management/Inventory Policy

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Property means real or personal property. Uniform Guidance 2 CFR 200.310-316 shall be used for guidance on Property Standards.

## **Definition:**

***Equipment***, as defined in 2 CFR 200.1, means “tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000.”

***Supplies***, as defined in 2 CFR 200.1, means “all tangible personal property other than those described in the definition of equipment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the non-Federal entity for financial statement purposes or \$5,000, regardless of the length of its useful life.” Thus, all tangible personal property acquired with a per-unit fair market value of less than \$5,000 shall be considered supplies.

## **Property Management:**

The WDB will maintain a record of all property defined as ***equipment*** and tangible ***supplies*** with a per-unit acquisition cost of \$500 or greater. This is in keeping with the college’s policy on inventory which is identified in Section #6.5.00 of the NCMC Board Policy Manual.

All inventoried purchases will be labeled with a numerical tag and maintained on an Inventory listing to include: description of the item, manufacturer, serial number (if applicable), unit acquisition cost, acquisition date, location, funding source (to include FAIN), title of ownership, percent of federal participation in the equipment cost, condition at last inspection, date of last inspection, date of disposal, sale price if sold and method use to determine fair market value.

A physical inspection of inventoried items will be completed on an annual basis in conjunction with on-site sub-recipient financial monitoring visits and reconciled with WDB records. Inspections will be performed primarily by the WDF Fiscal Manager with assistance from sub-recipient and/or other WDB staff. During the physical inspection, any property that cannot be accounted for will become the responsibility of the last custodian, based upon the location of the item(s) from the prior year’s inspection. If the missing property is valued at less than \$100 or has exceeded its estimated life, no financial recovery will be implemented. However, the WDB may establish additional reporting expectations for the custodial vendor/subcontractor to reduce the likelihood of future loss. If the missing property is valued at \$100 or more and still has an expected useful life, the



custodial vendor will be asked to reimburse the value of the lost property to the Workforce Development Board.

**Ownership and Authorization to Purchase:**

Any **equipment** or tangible **supplies** purchased with an acquisition cost of \$500 or more will become the responsibility and ownership of the WDB. Purchases of **equipment** or **supplies** with an acquisition cost of \$500 or more by a sub-recipient must be approved in advance by the WDB Director while equipment or supply purchases of \$5,000 or more must have prior approval from the WDB as well as the DHEWD/OWD.

**Disposition:**

Equipment and inventoried supplies no longer being used will be included on a listing of surplus property to be reviewed and approved by the WDB and NCMC Board of Trustees. A fair market value will be established by an independent third party. Disposition will be handled in the following manner:

- Individual items valued at \$100 or less will be recycled, donated or tossed.
- Individual items with a value over \$100 will be sold through public auction or disposed of by receipt of sealed bids.

In determining a method for disposition, priority will be given to cost-effectiveness, protection of confidential information, and conservation of natural resources.

The WDB will request prior approval from DHEWD/OWD to dispose of any “**equipment**” or “**supplies**” worth \$5,000 or more.

**Transfers:**

Equipment and supplies must be utilized for the program or project for which the equipment/supplies were acquired as long as needed, whether or not the project or program continues to be supported by the WDB/DHEWD OWD. Prior approval from the WDB/DHEWD OWD must be obtained before any other program can encumber the property.

**Proceeds:**

Uniform Guidance at 2 CFR 200.314(a) states, “If there is a residual inventory of unused **supplies** exceeding \$5,000 in total aggregate value upon termination or completion of the project or program and the supplies are not needed for any other federal award, the non-federal entity must retain the supplies for use on other activities or sell them, but must, in either case, compensate the Federal Government for its share.” **Equipment** or **supplies** with a per-unit fair market value of less than \$5,000 may be retained, sold, or otherwise disposed of with no obligation to the federal awarding agency.

While proceeds from the sale of equipment are not program income, they shall be reported to WDB/DHEWD OWD in a manner similar to that of program income which will be used to offset future equipment or program services.

The WDB shall ensure that DHEWD OWD has a right to an amount of the proceeds in proportion to DHEWD OWD's share (percentage of participation) in the cost of the original equipment.

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# ADMINISTRATIVE POLICIES/PROCEDURES

Issuance No: A-22  
Issuance Date: 7/1/23  
Subject: Safety/Disruptive Customers

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## **Safety Preparedness**

An Emergency Contact List shall be completed for each location and shall be distributed to all staff and tenants of the building.

Each location shall also have an Emergency Contact List that will designate the name(s)/title(s) of the staff that will handle an emergency as well as describe the responsibilities including contacting law enforcement/emergency personnel; operating emergency equipment; providing medical assistance such as CPR; ordering evacuation or shelter-in-place procedures and other actions that will be needed in an emergency. If the designated representative is not available, personnel should report the threat to their supervisor or another member of the management team.

The priority when an emergency occurs is life safety! This policy shall clearly communicate to job center staff that any staff member that feels threatened by the behavior of a customer or occupant of the building is authorized to call 911.

## **Disruptive Customers**

Customers who access the job center or other WDB worksite to obtain employment and training services, and/or to utilize resources, and those who display abusive, violent, or threatening behavior that creates a disruption (and threat) for staff and other job center customers, may need to be barred or restricted from entering the job center or other WDB Worksite.

Prohibited behavior includes, but is not limited to the following:

- Disruptive behavior, which includes disorderly conduct, physical abuse, and abusive or threatening language.
- Theft, vandalism, or other illegal acts during a visit to the job center.
- Displaying violent or aggressive behavior that warrants alarm for the safety and health of other individuals.
- If the person is running and looking about furtively as if they were being pursued.
- A person exhibiting unusual mental or physical symptoms, such as (1) inability to hold a cohesive conversation, (2) inability to focus on a particular subject, or (3) inappropriate clothing.

If suspicious persons are discovered, either inside or outside, the building, staff should consult with their supervisor and notify law enforcement immediately.

Any person who makes substantial threats, exhibits threatening behavior, or engages in violent acts on the premises shall be removed from the property as quickly as safety permits, and may be asked to remain away from the premises pending the outcome of

an investigation into the incident. When threatening behavior is exhibited or acts of violence are committed, the WDB or OWD will initiate an appropriate response. This response may include but is not limited to, suspension and/or termination of any business relationship, restricting access to the job center or WDB worksite, and/or criminal prosecution of the person/persons involved. The type and length of restriction may be permanent or temporary and will be based on the severity and extent of the violent act or behavior. The WDB and/or OWD reserves the right to respond to any actual or perceived acts of violence in a manner we see fit according to the particular facts and circumstances.

### **Property Damage**

Customers and staff may be held liable for any damage to property due to misuse, neglect, malicious intent, or negligence during their use of said property. If a customer or staff willfully causes or attempts to cause physical damage to the facility or equipment, enters unauthorized areas, or refuses to comply with the directives of the site supervisor, they will be asked to leave. This could include but is not limited to, bringing food and beverages into the worksite, unattended children, or uncontrolled service animals. Staff will make arrangements with the customer to deliver the services in another manner or at another time.

### **Reporting**

Whenever there is damage, loss of property, or injury to customers or staff, the incident should be reported to the Executive Director immediately. All pertinent information such as police reports, the extent of damage, cause of injury, etc. should be included.

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