



# ADMINISTRATIVE POLICIES/PROCEDURES

Issuance No: A4  
Issuance Date: 7/1/2023  
Subject: Financial Management and Accounting Procedures

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## **FINANCIAL MANAGEMENT**

North Central Missouri College (NCMC) is the Grant Recipient/Fiscal Agent for all Department of Labor, Division of Higher Education Office of Workforce Development (DHEWD) and Department of Social Services (TANF) contracted programs. NCMC employs staff to administer and provide program/financial oversight to the Workforce Development Board (WDB). It is the WDB's responsibility to maintain a financial management system in accordance with the requirements of the Uniform Guidance 2 CFR, 200.302 and the Generally Accepted Accounting Principles (GAAP). The financial management system must also be sufficient to meet the requirement of Section 185 (a)(1) and (2) of WIOA. At a minimum, the system must meet the following standards:

- Financial Reporting
- Accounting Records
- Internal Accounting/Control
- Cost Accounting/Cost Allocation
- Cash Management
- Budget Control
- Source Documentation
- Allowable/Unallowable Costs Principles

## **FINANCIAL REPORTING and ACCOUNTING RECORDS**

Financial reporting is an important element of accounting for Federal and State grants administered by the WDB. A concerted effort must, therefore, be made by the WDB and its sub-recipients to track and report accurate financial, program and other required information to any grant award entity. All costs reported against grant funds must be traceable to the accounting records and be allowable costs according to Uniform Guidance 2.CFR Subpart E Cost Principles, GAAP and the financial reporting requirements of the grant. All records must adequately identify all grant funds and meet all grant requirements. These records must contain information pertaining to the grant award and authorizations, obligations, unobligated balances, assets, liabilities, outlays or expenditures, and income.

The WDB, in conjunction with the NCMC Business Office, will ensure compliance with the financial reporting and accounting record requirements. NCMC uses Microsoft Dynamics Great Plains (GP) as its financial accounting system. GP's basic financial statements are presented using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Staff of the WDB maintains excel spreadsheets in order to reconcile to the GP accounting system as well as provides the necessary documents for the reporting of financial information to the WDB, CLEO Coordinating Committee, and the DHEWD.

### **INTERNAL ACCOUNTING/CONTROL**

Internal Accounting is responsible for analyzing and interpreting the economic data of what happens within an organization. Uniform Guidance 2 CFR Part 303 requires non-federal entities:

- a) Establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations and the terms and conditions of the federal award. These internal controls should be in compliance with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework", issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).
- b) Comply with Federal statutes, regulations, and the terms and conditions of the Federal awards.
- c) Evaluate and monitor the non-Federal entity's compliance with statutes, regulations and the terms and conditions of Federal awards.
- d) Take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings, and
- e) Take reasonable measures to safeguard protected personally identifiable information and other information the Federal awarding agency or pass-through entity designates as sensitive or the non-Federal entity considers sensitive consistent with applicable Federal, state, local, and tribal laws regarding privacy and obligations of confidentiality.

In an effort to provide effective internal controls and accountability be maintained for all grant cash, real and personal property, and other assets, NCMC WDB has established the following **separation of duties** to adequately safeguard all such property to ensure that it is used solely for authorized purposes.

	WDB Fiscal Mgr.	WDB Exec. Dir.	NCMC AP/Pay Dir.	NCMC Bus Of. Sr. Acct.	NCMC VP Bus. & Fin.	NCMC Pres.	NCMC BOT P/V/P	NCMC BOT/ WDB
Maintains Financial Records	X			X				
Prepares AP Vouchers	X							
Authorizes AP Vouchers		X		X	X	X		
Processes AP Vouchers			X					
Signs Checks					X		X	
Distributes checks			X					
Reconciles AP to financial records	X			X				
Receives/Prepares Deposits	X			X				
Takes Deposits to Bank	X			X				
Records receipts	X			X				
Prepares Cash Drawdowns	X							
Reconciles Receipts to financial records	X			X				
Prepares Bank Reconciliation				X				
Reviews/Approves Bank Reconciliation					X			
Receives/Approves timesheets		X				X		
Processes Payroll	X		X					
Reconciles Payroll to financial records	X		X					
Allocates Costs (includes coding)	X							
Prepares Trial Balance/Progress Report			X	X				
Reconciles TB/PR to financial records	X							
Prepares Treasurer's Report				X	X			
Review/Approves Monthly Ck Register								X
Reviews/Approves Treasurer's Report								X
Reviews/Approves Progress Report								X

A) Cash Disbursement (AP) Process:

WDB administrative, and Job Center bills are received at the WDB office by postal mail, or electronic mail and forwarded to the Fiscal Manager to accompany any support documents, if necessary. A Payment Voucher/Purchase Order is completed by the Fiscal

Manager when processing payments for disbursement, which includes coding costs by proper funding source and allocating costs appropriately. Payment Vouchers contain detailed information to include: account code, description of the item being purchased, quantity, cost, procurement method, and authorized signatures. The Payment Voucher is attached to the invoice along with any other support documentation. Each Payment Voucher is then listed on an excel worksheet as an “allocated/indirect cost pooled” expense or by “direct charge” to specific grants. Totals from the Allocated/indirect cost pooled and Payroll worksheets are added to the Direct Training expenses for a total listing of expenditures for the month.

Payment Vouchers for operational, Job Center, and sub-recipient billings are then given to the WDB Director for signature. The WDB Director serves as the authorized signature for all WDB grant expenditures. In the absence of the WDB Director, the VP of Business & Finance at North Central Missouri College can sign as the authorized signature. In addition, an NCMC signature is required on all college purchases as a second signature authority. Items under \$3,000 can be signed by the NCMC Business Office Senior Accountant or the NCMC VP of Business and Finance. Costs over \$3,000 require the NCMC President’s signature.

Billing documents which include all disbursements to be paid for the processing period are forwarded to the NCMC business office for the required NCMC signatures. Once signed by appropriate NCMC staff, copies are made. One copy of the payment voucher, with supporting documentation, is retained at the WDB office, while the originals are forwarded to the NCMC Accounts Payable/Payroll Director who enters each of the payables into the GP accounting system. Checks are then generated. All checks require two signatures: The first signature is either the NCMC VP of Business & Finance (which also serves as the Board of Trustees Treasurer) or the Business Office Senior Accountant, while the second signature is either the President or Vice-President of the NCMC Board of Trustees. Once checks are signed, they are then given back to the Business Office in which staff prepares checks for mailing or issuing payments online. All originals are labeled by month of disbursement and kept on file in the NCMC Business Office. A check listing, Treasurer’s Report, and Progress Report Summary is provided to the Board of Trustees for approval at their monthly meetings. Copies of the check register, trial balance, and progress report are provided to the WDB Fiscal Manager to review and reconcile against the financial records. A copy of the Progress Report Summary is provided to the WDB for review and approval.

### **Subrecipient Payments**

The Contract Progress Report (CPR) will be the document used by sub-recipients to submit billings to the WDB for reimbursement of program costs. The CPR, as well as documentation to support the reported costs, are due to the WDB by the 5th of each month. Sub-recipient CPR’s will be processed as a direct program expenditure with each line item of the CPR coded to ensure proper entry into the GP/AP system using the FIFO (first in/first out) method for spending authority by appropriate funding source. A copy of the CPR, along with any support documents are filed by month and retained at the WDB

office, while the originals are sent to the business office at North Central Missouri College to be entered into the GP/AP system.

### **Cost Share – Job Center Payments**

The WDB will be responsible for providing oversight and management of all comprehensive Missouri Job Centers located in the Region in which cost-sharing among WIOA partners is required. Any Job Center costs paid by the WDB will be processed by the procedures as outlined above. Job Center costs will then be entered into the State's FRS system by the 10<sup>th</sup> of the month for reporting purposes. Job Center costs, as outlined in the region's MOU/IFA (Memorandum of Understanding Infrastructure Funding Agreement) will be allocated, based on each partner's proportionate share of FTE's to total FTE's in each Job Center. The WDB will invoice each of the partners for their proportionate share monthly, quarterly, or annually based upon the method negotiated. Once reimbursed by partners, journal entries will be made to offset the initial expense. Financial records will be tracked, reconciled quarterly, and adjusted if necessary

#### **B) Cash Receipts Process**

Once monthly disbursements are processed, the Fiscal Manager enters each of the month's expenses, by funding source, on the expense side of the Revenue/Expense Report. This creates a deficit which in turn reflects the appropriate cash need. A cash draw is then made through DHEWD's online Financial Reporting System (FRS) or to the appropriate awarding entity for reimbursement as soon as possible. Once confirmation is received through electronic mail, the Fiscal Manager verifies it against the cash request.

For any funds received through the mail, the Fiscal Manager completes a deposit slip, endorses the check for deposit only, makes a copy of the check and then takes the check to the Bank. Copies of the check stubs and deposit slip are taken to the NCMC Business Office Senior Accountant records the receipt into the GP/AR system, while the WDB Fiscal Manager records the receipt on the revenue side of the Revenue/Expense Report. At month-end, the Fiscal Manager completes a Cash Receipts Worksheet to account for all revenue received for the month. The Cash receipts worksheet identifies the appropriate grant revenue code, date of receipt, and amount as well as reports beginning and ending cash receipts balance for the month. This document is then forwarded to the NCMC Business Office Senior Accountant who records the receipt in GP/AR as well as verifies the receivables in the WDB's bank account before completing the monthly Bank Reconciliation.

The NCMC Senior Accountant prepares a monthly Treasurer's Report, which has been reconciled to the General Ledger cash account and Bank reconciliation. The Cash Receipts worksheet, from the WDB, is also used to ensure the WDB and College financial records are reconciled for the month. A copy of the Treasurer's Report is included with documents approved by the NCMC Board of Trustees monthly.

#### **C) Bank Reconciliation**

The WDB bank statement is received online by the NCMC Business Office Senior Accountant, who reconciles the statement to the General Ledger cash account and Cash

Receipts worksheet from the WDB. The reconciliation worksheet is signed, dated by the preparer, and forwarded to the NCMC VP of Business and Finance for approval.

A copy of the monthly bank reconciliation is provided to the WDB Fiscal Manager who then reviews this listing of outstanding checks and follows up on any that are more than 30 days old. Any checks outstanding beyond 90 days will be voided. If a payee cannot be reached or is uncooperative, State guidelines for unclaimed property will be followed.

### **Budget Control**

As sub-recipient CPR's are submitted to the WDB as part of the monthly reimbursement process, the Fiscal Manager enters the monthly request for reimbursement onto an excel worksheet entitled "Contract Control Sheet (CCS)". This document tracks monthly expenditures by program year, contract number, CFDA #, funding source and GL account code. Contract Control Sheets are used to compare budget to expenditures to ensure that none of the line items and/or budgets have a deficit balance and to ensure sub-recipients are meeting the appropriate contract expenditure requirements (in-school/out-of-school; work experience, agency-to-participant cost ratio and funding source).

Contract Control Sheets are also maintained by the Fiscal Manager for the WDB's Administrative/Program budget by funding source as well as Operational Line-item budgets. These worksheets track expenditures by funding source and line-item by month and are used to monitor line-items and funding streams to ensure expenditures reconcile to the GP Trial Balance and Progress Report and are within budget limitations for the year.

The NCMC Board of Trustees as well as the Workforce Development Board review and approve the WDB Administrative budget and any necessary amendments. In addition, the Workforce Development Board approves the funding allocations to the region which determines the funding available to contract to sub-recipients as well as percent of funds allocated for operational purposes.

### **Source Documentation**

Adequate documentation to support costs being charged to federal or state grant programs will be maintained. Examples of source documentation for WDB operational expenses shall included but not be limited to invoices, receipts, billing statements, travel vouchers, time sheets, payroll, general ledger and trial balances. Documentation to support sub-recipient billings shall include, but not be limited to, general ledger, trial balances, payroll registers, staff and participant time sheets, participant reimbursement vouchers, receipts, ITA forms, training invoices and employer records, if applicable.

### **ALLOWABLE AND UNALLOWABLE COST PRINCIPLES**

The question as to whether or not a cost charged to a Federal award or a WIOA program is allowable depends on specific guidelines provided by the grantor and the provisions spelled out in the Uniform Guidance. This segment references applicable cost principles in the Uniform Guidance that govern the allowability of costs. Further guidelines respecting allowable costs, if any, will be provided in contract documents.

Generally, for a cost to be allowable under Federal or State award, the cost must be **necessary, reasonable, and allocable**. The Uniform Guidance, 2 CFR 200.403, sets out the following:

Except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowable under Federal awards:

- a) Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.
- b) Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items.
- c) Be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the non-Federal entity.
- d) Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
- e) Be determined in accordance with generally accepted accounting principles (GAAP).
- f) Not be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program in either the current or a prior period.
- g) Be adequately documented and able to trace expenditure to financial records.
- h) Costs must be incurred during the approved budget period.

The above standards will apply irrespective of whether a particular item of cost is treated as direct or indirect.

WIOA also exemplifies costs that may not be allowable under the Act. For example:

- 1) No funds available to carry out an activity under this title shall be used for employment generating activities, investment in revolving loan funds, capitalization of businesses, investment in contract bidding resource centers, economic development activities, or similar activities, that are not directly related to training for eligible individuals under this title. No funds received to carry out an activity under subtitle B shall be used for foreign travel (WIOA Section 181 (e)).
- 2) Lobbying or costs of any salaries or expenses related to any activity designed to influence legislation or appropriations pending before the Congress of the United States are unallowable WIOA costs (WIOA Section 195 (a)(1)).
- 3) Costs of employment or training of participants in sectarian activities are unallowable (WIOA Section 188 (a) (3)).
- 4) Costs of public service employment, except to provide disaster relief employment, as specifically authorized in Section 170 (d) are unallowable.

The WDB and its sub-recipients must utilize Uniform Guidance, 2 CFR 200, Subpart E (Cost Principles) in its entirety to determine if costs are allowable, unallowable, or require prior approval from the federal awarding agency.

### **COST ACCOUNTING/COST ALLOCATION PLAN**

Cost Accounting is a process of assigning costs to cost objectives. Uniform Guidance 2 CFR Part 200.412-414 establishes guidelines for categorizing costs. The WDB will utilize the following methods to categorize and allocate costs to ensure they are performed in a consistent manner.

#### **A) Indirect/Pooled Costs**

Indirect Costs are those costs incurred for a common or joint purpose benefiting more than one cost objective and are not readily assignable to the cost objective benefited. These costs include, but are not limited to the following: phone, postage, copier/equipment costs, office supplies, rent and maintenance fees, insurance, subscriptions, membership fees, staff travel costs, leave/benefit costs, and the WDB's portion of the indirect cost rate paid to NCMC. These expenditures will be charged to a WIOA Admin cost pool and then allocated at month end to the various programs based on staff timesheets. These costs will be charged to both Administration and Program Services, consistent with time sheet charges.

#### **B) Direct Costs**

Direct Costs are those costs that can be readily identified and directly charged to a specific program based on benefits received. Any WDB costs that have a direct benefit to a particular program will be charged directly to that program, with a clear justification as to the percent charged to each specific program. These Direct costs will include those charged to both Administration and Program Services.

Those costs that are solely for Administrative purposes such as admin salaries and fringe, board member travel, board meeting expenses and audit costs will be charged to a WIOA Admin cost pool. These costs will then be allocated only to the WIOA Adult, Dislocated Worker, and Youth Admin budget based on the percent of staff time charged directly to the WIOA Adult, DW, and Youth programs.

**Staff Timesheet Reporting** – NCMC has an electronic process for employees to report time. This process includes hours worked and any leave that is taken. Because this system does not allow for the allocating of time between WDB administered programs as required by federal guidelines, WDB staff also complete timesheets monthly to report hours worked based on benefits received and functions performed. Timesheets are turned into the WDB Director to certify and approve before being forwarded to the Fiscal Manager who records the hours worked by program on the Time Allocation Worksheet. Any time that cannot be directly charged (vacation, sick, flex, holidays), as well as staff benefit costs (insurance, retirement, etc.), is recorded as “pooled” time and allocated based on the allocation method below.



The **Allocation Formula** is determined by the percent of time directly spent on a particular program, as reported on staff timesheets, divided by the available hours for all staff for the month. This percent is then used to allocate all “pooled” staff fringe/benefit costs as well as those indirect/cost pool expenditures identified above.

**In-School/Out-of-School Youth Allocation:** WIOA youth program expenditures typically cannot be directly charged between in-school and out-of-school because there is no direct cost objective that can be determined. Therefore, the WDB will use the total monthly expenditures directly charged by sub-recipients between in-school and out-of-school to determine the percent to be used to allocate youth expenditures for the WDB.

**Job Center Allocation:** All Job Center costs will be charged to the Adult and Dislocated Worker funding streams. The method used to allocate costs between the two funding streams will be determined based on the percent of sub-recipients monthly costs directly charged to each. The percentage rate will be reviewed and adjusted on a quarterly basis.

### **INDIRECT COST RATE (ICR)**

North Central Missouri College, through the Department of Health and Human Services, has an approved Indirect Cost Rate for both on and off-campus programs. The Indirect Cost Rate is determined by the percent of those Administrative staff salaries in the Indirect Cost pool divided by the total institutional salaries. Administrative staff included in the indirect cost pool include staff in the business office, IT, president’s office, and 20% of the executive instructional staff. The WDB, as one of NCMC’s direct federal grants, will contribute its share to the indirect cost pool by applying the current, approved indirect cost rate to the WDB’s monthly salary/wage costs. The WDB’s indirect cost payment to the college will then be allocated to the various WDB programs through the indirect/pooled allocation method as described above.

### **CASH MANAGEMENT**

Cash management means the process of managing cash inflows and cash outflows. Excess Cash is an additional amount of cash in excess of what sub-recipient(s) normally would need to have on hand for the day-to-day administration of Federal programs. Uniform Guidance 2 CFR Part 200.305(b) states “For non-Federal entities other than states, payments methods must minimize the time elapsing between the transfer of funds from the United States Treasury or the pass-through entity and the disbursement by the non-Federal entity whether the payment is made by electronic funds transfer, or issuance or redemption of checks, warrants, or payment by other means.

The WDB Fiscal Manger will utilize a Revenue/Expenditure Report worksheet to manage and determine cash needs for each federal grant award. In addition, WDB staff will continue to maintain the Status of Federal Funds (excess cash) worksheet to aid in easily determining if any excess cash exists before requesting additional funds from federal grantees. For DHEWD funded programs, the online, FRS (financial reporting system) will

be used to report expenditures and request cash. The FSR system will determine if any excess cash exists by comparing receipts to expenditures at month-end. If any excess cash exists, the FRS system will require an explanation to be approved or denied by DHEWD.

Sub-recipients are responsible for managing their cash balances as well as those of their sub-recipients. Excess Cash balances are not acceptable. Federal cash balances in excess of three (3) business days is an existing standard used by Federal agencies in interpreting USDOL's requirements under 31 CFR 205.12 (b) (4) to advance only enough cash to meet actual, immediate cash needs.

Wherever possible, the WDB will operate on a cost-reimbursable basis for both it and its sub-recipients. Any sub-recipient requesting an advance on WDB funded programs, the Excess Cash Report (provided as an attachment to their contract) must be completed and submitted to the WDB monthly. Any excess cash, as defined above, will adhere to those established requirements under 31.

If any interest is earned on federal advance payments from WDB funded programs, amounts up to \$500 per year may be retained and used by the sub-recipient for administrative expenses. Any additional interest earned on Federal advance payments deposited in interest-bearing accounts must be remitted annually to the WDB and onto the DHEWD.

### **Non-Interest Bearing Account**

All WDB funds are maintained in a bank account separate from other NCMC funds at Citizen's Bank and Trust in Trenton. The WDB's account is a non-interest-bearing account and carries FDIC insurance on balances up to \$250,000. NCMC has securities pledged for any balances that exceed FDIC limits on all of its accounts. As outlined in Uniform Guidance 2 CRF Part 200.305(7), Federal funds are to be maintained in an interest-bearing account unless one of the following exemptions are met:

- 1) The LWDB receives less than \$250,000 in Federal awards per year;
- 2) The best reasonably available interest-bearing account would not be expected to earn interest in excess of \$500 per year on Federal cash balances.
- 3) The depository would require an average or minimum balance so high that it would not be feasible within the expected Federal and non-Federal cash resources.
- 4) A foreign government or banking system prohibits or precludes interest-bearing accounts.

The WDB, periodically, will perform the following calculation in order to adequately justify exemption # 2 above:

- Obtain the daily balance from the bank for a 4 quarter period
- Obtain the highest interest rate for the last 12 month period
- Calculate the highest reported daily balance by the highest reported interest rate to determine if the interest earned would be less than \$500 to remain exempt.

## **BONDING REQUIREMENTS**

Bonding is an agreement between a bonding or insurance company and an entity whereby the insurance or bonding company guarantees payment of a specified dollar amount as damages, in the event covered employees, cause financial loss to the entity. Bonding requirements ensure that the awarding entity is indemnified against financial losses caused by officers and employees who hold fiduciary positions with Sub-recipients.

All NCMC, WDB, and Sub-recipient personnel who have access to or control funds received from awarding agencies and/or deposit funds will be bonded to provide protection against losses. In addition, individuals who may handle mail or assist in the preparation or distribution of checks or any financial documents must also be covered by the bond. The following guidelines will be followed:

1. Subrecipient(s) with WDB/DHEWD grants of less than \$500,000 must carry a minimum of \$50,000.
2. Subrecipient(s) with WDB/DHEWD grants of \$500,000 or more must carry a minimum of \$100,000.

## **AUDIT GUIDELINES AND STANDARDS**

An audit may be defined as the examination of an entity's accounting books and records so as to form an opinion on the fairness of the entity's financial statements.

The WDB, through its Grant Recipient/Fiscal Agent, North Central Missouri College, will adhere to the audit requirements as outlined in Uniform Guidance 2 CFR Part 200 Subpart F for institutions of higher education, hospitals, and other non-profit organizations and apply all applicable portions to its sub-recipients.

All sub-recipients that expend \$750,000 or more in Federal funds in a fiscal year must undertake an audit in accordance with the requirements of 2 CFR Part 200, Subpart F, and the Single Audit Act (SAA) Amendments of 1996. If a Single Audit is required, sub-recipients must upload their reporting package and data collection form to the Federal Audit Clearinghouse (FAC). Sub-recipients who expend less than \$750,000 in federal funds will be exempt from 2 CFR Part 200 Subpart F reporting, however must conduct either an organization-wide or program-specific audit. Sub-recipients must supply the WDB with one copy of their agency audit report and any related management letters issued by the auditor. Audit reports must be submitted no later than 30 days of receipt of the auditor's report or 9 months after the end of the grantee's fiscal year, whichever is earlier.

All audit reports must present financial information (revenues and expenditures) in sufficient detail to allow for reconciliation to contract progress reports (expenditure reports) to include reported stand-in costs, program income expenditures, and matching expenditures as applicable. This may be done as part of the required audit report

schedules or on supplemental schedules. This financial information must be provided in sufficient detail to account for all funding provided by the WDB.

The Fiscal Manager will review the audit and complete an Audit Resolution Sheet which includes verification of reported expenditures. An acceptance letter will be issued to the auditee within six (6) months after receipt of the audit report. A copy of the audit report along with copies of work papers used to reconcile expenditures, a completed audit report review checklist, a copy of the Data Collection Form (if applicable), and any correspondence documenting acceptance of the audit report and disposition of reported questioned costs will be retained in the audit file. Audit reports will be taken before the Workforce Development Board in June of each year for review and approval.

### **FINANCIAL MONITORING**

Financial monitoring is a process that is essentially performed to ensure that WIOA and/or any other programs administered by the WDB achieve their intended results; that resources are efficiently and effectively used for authorized purposes; and that resources are protected from waste, fraud, and abuse.

Uniform Guidance, 2 CFR 200.329 (a) states that “The non-Federal entity is responsible for oversight of the operations of the Federal award supported activities. The non-Federal entity must monitor its activities under Federal awards to assure compliance with applicable Federal requirements and performance expectations are being achieved. Monitoring by the non-Federal entity must cover each program, function, or activity.

Furthermore, the USDOL regulation, 20 CFR 683.410(a) as proposed, require: Each recipient and sub-recipient of funds under title I of WIOA must conduct regular oversight and monitoring of its WIOA program(s) and those of its sub-recipients and contractors in order to:

- 1) Determine that expenditures have been made against the proper cost categories and within the cost limitations specified in the Act and the regulations in this part;
- 2) Determine whether there is compliance with other provisions of the Act and the WIOA regulations and other applicable laws and regulations;
- 3) Assure compliance with 2 CFR part 200; and
- 4) Determine compliance with the nondiscrimination, disability, and equal opportunity requirements of sec. 188 of WIOA, including the Assistive Technology Act of 1998 (29 U.S.C. 3003).

WIOA Section 107(d) (8) also mandates program oversight responsibilities.

To ensure compliance with Uniform Guidance 2 CFR 200.329 and USDOL regulation 20 CFR 683.410(a), the WDB will conduct an annual financial monitoring review for each of its sub-recipients.

The WDB's Fiscal Manager will perform an on-site monitoring visit during the first half of the program year, however no later than June 30<sup>th</sup>. In addition, compliance reviews will be performed quarterly throughout the program year. As outlined in the WDB's Sub-State Monitoring Policy, the financial review will ensure adequacy of internal controls and the reliability of each sub-recipient's financial management systems as they relate to the administrative sub-award. This monitoring review will ensure that the sub-recipient meets the terms and conditions of the sub-award and the fiscal goal or requirement, and that amounts reported are accurate, allowable, supported by documentation, and properly allocated. The review will include, but will not be limited to, reviews of the following processes: financial reporting, internal controls, source documentation, cost allocation/indirect costs, cash management, procurement, and inventory review. A written monitoring report will be issued to the sub-recipient within 30 days from the on-site monitoring review and identify any areas of non-compliance and recommendations. Monitoring Reports will be reviewed by the Executive Director prior to the final report being submitted to the sub-recipient and presented to the WDB for approval during their June meeting.

The Workforce Development Board of North Missouri is an equal opportunity employer/program. Auxiliary aids and services are available upon request to individuals with disabilities. Missouri TTY users can dial 711. This information can be translated into another language if requested. Please contact the WDB Office for translation assistance.

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# ADMINISTRATIVE POLICIES/PROCEDURES

Issuance No: A5  
Issuance Date: 7/1/2023  
Subject: Procurement Policy (Goods/Services/Service Providers)

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The Workforce Development Board of North Missouri (WDB) shall abide by the purchasing / expenditures section of the NCMC Board Policy Manual **for procurement of goods/services**, which reads:

## 6.4. Purchasing/Expenditures and Investment Policies

### 6.4.1.1. General Procurement Standards:

6.4.1.2. The Board of Trustees authorizes the College President to administer the College purchasing policy in accordance with state and federal laws. The guidelines, as outlined below, shall be followed by the President or appropriate designee in approving College purchases.

6.4.1.3. Any purchase utilizing federal awards must conform to the procurement standards identified in 2 CFR 200.317 through 200.327;

6.4.1.4. The College President or appropriate designee shall maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders;

6.4.1.5. The College President or appropriate designee shall maintain written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts. No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.

6.4.1.6. Any officers, employees, and agents of the College may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts.

6.4.1.7. The standards of conduct must provide for disciplinary actions to be applied for violations of such standards by officers, employees, or agents of the College.

6.4.1.8. The College will maintain written standards of conduct covering organizational conflicts of interest. Organizational conflicts of interest means because of the relationships with a related organization, the non-Federal entity is unable or appears to be unable to be impartial in conducting a procurement action involving a related organization.

6.4.1.9. Purchases must avoid acquisition of unnecessary or duplicative items. Where appropriate, a lease versus purchase analysis will be made.

6.4.1.10. Purchases shall foster greater economy and efficiency, and in accordance with efforts to promote cost-effective use of shared services and to enter into state and local intergovernmental agreements or inter-entity agreements where appropriate for procurement or use of common or shared goods and services.

6.4.1.11. Purchases will encourage the use of federal excess and surplus property in lieu of purchasing new equipment and property whenever such use is feasible and reduces project costs.

6.4.1.12. Contracts will be awarded only to responsible contractors possessing the ability to perform successfully under the terms and conditions of the proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.

6.4.1.13. Records will be maintained in sufficient detail of the history of the procurement. These records will include, but are not necessarily limited to, the following: Rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price.

6.4.1.14. The College President or appropriate designee will be responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements.

6.4.1.15. The College President or appropriate designee will take all necessary affirmative steps to assure minority businesses, women's business enterprises and labor surplus area firms are used when possible. Labor surplus firms can be located at <https://www.doleta.gov/programs/lisa.cfm>

#### 6.4.2. Competition:

The College President or appropriate designee will ensure the following procedures are followed to ensure all procurement transactions are conducted in a manner that provides full and open competition.

6.4.2.1. Contractors that develop or draft specifications, requirements, statements

of work, or invitations for bids or requests for proposals must be excluded from competing for such procurements in order to ensure objective contractor performance and to eliminate unfair competitive advantage;

6.4.2.2. Procurements will be made in a manner that prohibits the use of statutorily or administratively imposed state, local, or tribal preferences in the evaluation of bids or proposals, unless mandated by an applicable Federal statute;

6.4.2.3. Procurements will have written procedures that ensure all solicitations contain: 1) a clear and accurate description of the requirements for the material, product, or service to be procured, not to include a description of features which unduly restrict competition (name brand); and 2) identify the requirements which must be fulfilled and factors to be used in evaluating bids or proposals;

6.4.2.4. Procurements will ensure that lists of prequalified contractors are current and include enough qualified sources to ensure competition; and

6.4.2.5. Non-competitive procurements will only be awarded in accordance with the Methods of Procurement identified in Section 6.4.3 below.

#### 6.4.3. Methods of Procurement:

##### 6.4.3.1. **Informal Procurement ~~Competitive Bid Process~~**

6.4.3.1.1. Micro-Purchases: Purchases that cost less than \$3,000 in aggregate (per purchase) do not require the solicitation of multiple quotes or bids, although all reasonable efforts should be taken to ensure the lowest cost to NCMC. To the maximum extent practicable, micro-purchases should be distributed equitably among qualified suppliers. Micro-purchases shall be authorized by the appropriate department leader and Business Office.

6.4.3.1.2. Small Purchases: Purchases that cost \$3,000 but less than \$25,000 shall require at least three competitive written quotes. The written quotes shall be based on the same scope of service for the product or services to be obtained. Discounts shall be taken into consideration in determining the low bidder meeting all provided specifications. Purchases shall be awarded to the bidder providing the best products and/or services that are available for the lowest price consistent with specifications, as well as those minority and women's based businesses and labor surplus entities (see general procurement section). Quotations must be obtained from an adequate number of qualified sources as determined appropriate by the College. Written quotes, as provided by the potential vendor and obtained independently, shall be submitted to the College President for approval.

6.4.3.2. **Formal Competitive Bid Process for Items that cost \$25,000 or Greater** (in which price is the determining factor)



6.4.3.2.1. Sealed Bid: A Formal competitive bid process for any purchase of supplies, materials, equipment, or services with an estimated cost of twenty-five thousand dollars (\$25,000) or greater shall be purchased using a formal written bidding procedure as provided herein, with the bidder providing the best products and services that are available for the lowest price, meeting specifications.

Public Notice of Invitation: A Notice of Invitation for Bids shall be provided in the manner the Business Office deems most appropriate to the subject matter of the bid, with the objective of encouraging fair and unbiased competition. The notice shall be designed to secure a reasonable distribution to potential bidders and may include direct mail, electronic mail, College webpage, other online listing services, newspaper advertisements, and/or such other means as deemed appropriate. The notice inviting competitive bids shall be distributed and/or publicly posted at least five (5) business days preceding the last day for receipt of bids and shall include a general description of the products or services to be purchased; provide where bid forms, specifications, or other detailed plans may be obtained; and indicate the time and place for submission and opening of bids, along with NCMC's general terms and conditions.

Bidders and Suppliers List: The appropriate department leader shall review the bidders, seek potential bidders, and suppliers list for prospective bidders, and shall solicit bids from as many such bidders as is necessary to assure a reasonable distribution of the solicitation and adequate competition.

Bid Security Deposits or Surety Bid Bonds: When deemed necessary by the College or applicable state law, bid security deposits or surety bid bonds, or both, shall be prescribed in the Notice of Invitation for Bids.

(1) Returned Bid Security Deposit: An unsuccessful bidder who stands ready to perform according to the terms of its bid shall be entitled to the return of its bid surety deposit.

(2) Enforcement of Surety Bid Bond: The College shall seek enforcement of a surety bid bond according to its terms as set forth in the bid document.

(3) Surety Bid Bonds, listing in Federal Register: All surety bid bonds must be with companies listed in the Department of the Treasury Federal Register as surety companies acceptable on federal bonds.

Performance, Labor, and Material Payment Bonds: Where the nature of the contract is such that the College deems a performance bond necessary, or a bond is required by law, the Notice of Invitation for Bids shall specify the amount of bond that is required. The notice shall also specify that any bid submitted pursuant to said solicitation will be presumed to include the cost of the required bond. Surety Performance Bonds Requirement, Listing in Federal Register: All surety performance bonds and surety labor and material bonds must be with companies listed in the Department of the Treasury Federal Register, as surety companies acceptable on federal bonds.

Procedure for Receiving and Opening Bids: Bids shall be received in a sealed envelope, by the Business Office. Bids shall be opened and read aloud publicly by the Business Office and recorded in writing.

Bid Evaluation and Recommendations: The appropriate department leader shall evaluate the bids submitted, based on the evaluation criteria established in the bid solicitation, and provide a recommendation for award to their Cabinet designee who shall, within the shortest practicable time, confirm the recommended award or submit objections to the Business Office. Such objections shall include specific reference to the manner in which an alternate bid complies with the provisions of this section, or the request to rebid. The Business Office shall have the authority to reject individual bids, parts of all bids, or all bids for any one or more supplies or contractual services included in the proposed contract for failure to comply with the requirements of the invitation for bids or when the public interest will be served thereby, and may require the solicitation of new bids.

Recommend Award of Bid: The College President or his/her designee shall recommend to the Board of Trustees the award of the contract to the lowest and best bidder meeting specifications, unless all bids have been rejected as authorized by this policy.

Factors Which Shall Be Considered When Determining Lowest Cost and Best Bids Meeting Specifications: The following factors shall be considered in determining the bidder that provides the best products and/or services that are available for the lowest price meeting specifications (including but not limited to): cost, future maintenance cost, ability to perform, quality of past work, and compliance with laws and bid documents. A five percent preference may be granted to all firms, corporations, or individuals doing business as firms, corporations, or individuals within the NCMC service region.

6.4.3.2.2. Proposals: For certain professional services, the College may elect to issue a Request for Proposals (RFP) for the contracted services stating the nature and scope of the professional services to be provided, requirements to be submitted as part of the proposal, and a date and time by which the proposals shall be submitted to the College, along with NCMC's general terms and conditions. In making the determination of the lowest and best respondent to the RFP, NCMC shall consider such factors as the cost proposals, the project approach, risk assessment, reasonableness, history and resources of the respondents, and the timeline for the product or service. The President or appropriate designee shall approve all contracts up to \$25,000. All contracts of \$25,000 or greater shall be approved by the Board of Trustees.

The College will normally request proposals for contracted services such as professional services, consultants, banking services, auditors, bond counsel, investment bankers, maintenance contractors, and other related contracted services. However, the President may elect to either solicit proposals or negotiate for these services.

For architectural, engineering, surveying, and other certain professional services consistent with Missouri State law, a Request for Qualifications (RFQ) may be issued by the Business Office stating the nature and scope of the professional services to be provided, requirements to be submitted as part of the Proposal, and a date and time by which the proposals shall be submitted to the College, along with NCMC's general terms and conditions. The best respondent to the RFQ shall be selected based solely upon qualifications and then the cost negotiated as part of the final contract.

Public Notice of Invitation: A Notice of Invitation for Bids shall be provided with the objective of encouraging fair and unbiased competition. The notice shall be designed to secure a reasonable distribution to potential bidders and may include direct mail, electronic mail, College webpage, other online listing services, newspaper advertisements, and/or such other means as deemed appropriate. The notice inviting competitive bids shall be distributed and/or publicly posted at least five (5) business days preceding the last day for receipt of bids and shall include a general description of the services to be provided. The time and place for submission and opening of bids, along with NCMC's general terms and conditions will be provided.

Bidders and Suppliers List: The appropriate department leader shall review the bidders, seek potential bidders, and suppliers list for prospective bidders, and shall solicit bids from as many such bidders as is necessary to assure a reasonable distribution of the solicitation and adequate competition.

Procedure for Receiving and Opening Bids: Bids shall be received in a sealed envelope, by the Business Office. Bids shall be opened and read aloud publicly by the Business Office and recorded in writing.

Bid Evaluation and Recommendations: The appropriate department leader shall evaluate the bids submitted, based on the evaluation criteria established in the bid solicitation, and provide a recommendation for award to their Cabinet designee who shall, within the shortest practicable time, confirm the recommended award or submit objections to the Business Office. Such objections shall include specific reference to the manner in which an alternate bid complies with the provisions of this section, or the request to rebid. The Business Office shall have the authority to reject individual bids, parts of all bids, or all bids for any one or more supplies or contractual services included in the proposed contract for failure to comply with the requirements of the invitation for bids or when the public interest will be served thereby, and may require the solicitation of new bids.

All proposals are confidential until such time as a final contract has been awarded.

**6.4.3.3. Non-Competitive Procurements:** The following purchases shall be permitted without following the informal or formal competitive bidding procedures:

6.4.3.3.1. Micro-purchases of Less than \$3,000: Bids or quotes shall not be required on any purchase if the amount is less than three thousand dollars (\$3,000) made from any one business, person, or corporation.

6.4.3.3.2. Sole Source: Bids shall not be required when the items to be purchased can be obtained from only one source or cannot reasonably be provided by another source, such as a proprietary provider; after the solicitation of a number of sources and competition is determined inadequate; to ensure consistency and standardization with other existing equipment; or for other documented reasons. A sole source shall be determined by the Business Office.

6.4.3.3.3. Acquisition from Other Governmental Entity: Bids shall not be required when the items to be purchased are being obtained from another governmental entity.

6.4.3.3.4. Emergency Purchases: Bids shall not be required when the College President has declared the purchase to be an emergency. However, the emergency procurement should be made with as much informal bidding as practicable under the circumstances. The College President will notify the president of the Board of Trustees for approval in advance of the purchase being authorized for those twenty-five thousand dollars (\$25,000) or greater. Purchases made under the provisions of this subsection shall be presented as a Board item to the Board of Trustees at the next regular meeting for ratification.

6.4.3.3.5. Fixed Price Contractual Documents: Bids shall not be required when the items purchased are the subject of existing and current federal, state, or local government fixed price contractual documents, if the prices quoted in those documents are more advantageous than local market prices for like items. Before a purchase is made pursuant to this subsection which has a purchase price of twenty-five thousand dollars (\$25,000) or greater, the purchase shall be submitted to the Board of Trustees for approval.

6.4.3.3.6. President's Discretion: If the College President determines that a purchase is in the best interest of the College and the amount of the purchase is less than twenty-five thousand dollars (\$25,000), the purchasing process or procedure may be waived by the President in writing with rationale to be included in the purchasing document. Any purchases of twenty-five thousand dollars (\$25,000) or greater shall be subject to the competitive bidding procedure outlined herein.

#### **6.4.3.4. Other Types of Purchases and Authority**

6.4.3.4.1. Auxiliary Services Purchases: Purchases for resale items in auxiliary business units will be procured by the managers responsible for those functions in accordance with the process approved by the President.

6.4.3.4.2. Library Books and Materials: Library books and materials will be ordered direct from the appropriate vendors as recommended by library personnel in accordance with the process approved by the President.

6.4.3.4.3. Equipment Leases: When it has been determined that it is in the best interest of the College, equipment may be leased rather than purchased. The President shall approve all equipment leases up to \$25,000 per year. All equipment leases \$25,000 or greater per year shall be approved by the Board of Trustees.

6.4.3.4.4. Utilities and Postage: Procurement of standard utilities such as electricity, gas, water, etc. as well as postage shall not require Board of Trustees approval.

6.4.3.4.5. Purchases of twenty-five thousand dollars (\$25,000) or greater, regardless of the method of procurement, shall be presented for approval by the Board of Trustees. When a sole source item is being purchased, or if the President determines that it is in the best interest of the College and the amount of the purchase is less than \$25,000, or the purchase constitutes an emergency purchase, the President may authorize the purchase. In the case of emergency purchases, notification to the president of the Board of Trustees is required with ratification by the full board at the next regular Board meeting. The College President or appropriate designee may elect to utilize the state, local and other purchasing agreements that were competitively bid and are currently available to the College in lieu of taking bids. These agreements shall satisfy the competitive bidding requirement so long as they are consistent with NCMC policies, were procured in a competitive nature, or contain a "piggyback" clause permitting other organizations to purchase off of the same contract accessing the contract terms and values. Bids will normally be awarded to the vendor that submits the lowest, most responsive bid that meets all requirements of the specifications. However, the College has the right to reject any and all bids.

#### 6.4.4. Purchase Requisition, Purchase Order, and Contract

6.4.4.1. *Purchase Requisition*: An approved Purchase Requisition is required before any goods or services are ordered, regardless of the method of procurement unless otherwise authorized through a Purchasing Card (P-Card) or an item authorized to be purchased and paid through a check request. For all purchases twenty-five thousand dollars (\$25,000) or greater, the Board of Trustees must approve the request prior to the purchase, unless provided for in NCMC policy. Adequate funding must be in place prior to the processing of the requisition as verified by the Business Office or appropriate designee.

6.4.4.2. *Purchase Order and Contract*: Once a Purchase Requisition is approved, a Purchase Order, and contract if applicable, will be issued by the Business Office to the vendor. This will be the official approval to proceed with the purchase. No work shall proceed until such time as the Purchase Order is issued and any applicable contract is fully executed.

6.4.4.3. *Bonds and Insurance*: In the event bonds and insurance are required as part of the scope of work set forth in the Notice of Invitation to Bid or Request for Proposals, the Business Office will be responsible for ensuring these are on file with the College prior to work commencing.

#### 6.4.5. Receiving Goods and Services, Authorizing Payment

6.4.5.1. *Notice to Proceed*: A written notice to proceed will generally be provided to all vendors performing services or work upon full execution of a written Purchase Requisition or contract if required.

6.4.5.2. *Receiving*: The department requesting the purchase is responsible for verifying the goods, materials, or services were completed or received.

6.4.5.3. *Authorization for Payment*: Upon completion of the purchase and receipt of the goods, materials, or services; or upon partial completion as provided for in the scope of services or contract if applicable, the department requesting the purchase shall sign off on all invoices and forward for payment to the Business Office.

6.4.5.4. *Refusal to Pay*: In the event the goods, materials, or services do not meet the bid specifications, are damaged, or are otherwise unacceptable, the Business Office should be immediately notified. The Business Office will work with the vendor to rectify the issue, return the goods, or cancel the Purchase Order and/or contract.

#### 6.4.6. Other Provisions

6.4.6.1. *Unauthorized Purchases*: Only authorized personnel may contract on behalf of the College. Any purchase not properly authorized will be considered invalid and the College shall not be financially responsible.

6.4.6.2. *Recommend Disqualification of Bidders*: The Business Office may recommend that the President, or appropriate designee, designate as irresponsible bidders, vendors who default on their bids or perform poorly on prior work, and disqualify them from receiving any business from the College for a stated period of time. Disqualification shall only be designated upon the inability or unwillingness of the vendor to remedy the issue with adequate documentation on file to support such disqualification.

6.4.6.3. *Maintain Records of Bidders*: The Business Office shall maintain records of bidders which shall list all persons, firms and corporations which have applied for that listing.

6.4.6.4. *Conflict of Interest*: With prior approval of the College President, NCMC may transact business with vendors that have a direct/indirect, personal, professional, business, financial, or family interest/relationship with College personnel. If the business

transaction involves the College President and/or his family, it must be approved by the president of the Board of Trustees.

6.4.6.5. *Vendor Drafting Bid Specifications, Disqualification:* No contract shall be awarded to any person, firm, or corporation, whether or not any valuable consideration has been provided for any services in connection with the development of the contract's bid specifications, unless upon recommendation of the Business Office and approval by the Board of Trustees that such award is in the College's best interests, unless otherwise prohibited by law.

6.4.6.6. *Records:* The Business Office shall keep a written or electronic record of all purchases accomplished under this section and all bids submitted in competition for those purchases, and those records shall be open to public inspection. Each such record shall describe the means by which the bid was received and any specific considerations or conditions attached to the bid and/or product or service, the number of respondents, and the successful bidder.

6.4.6.7. *Use of Logo:* Use of the College name or logo requires authorization of the marketing department. The College name or logo may not be used to promote any product, opinion, cause, or political candidate. Representation of personal opinions as those of the College is prohibited.

6.4.6.8. *Federal Award Programs:* The director of a federal award program shall determine the allocability, allowability, and reasonableness of costs in accordance with the provisions of the applicable federal cost principles and the terms and conditions of the award. Final approval of expenditures shall be made by the NCMC Board of Trustees in consultation with the Vice President for Business and Finance and College President.

6.4.6.9. Federal award programs should also follow the additional guidelines found in the North Central Missouri College Consolidated Guidance for Federal Grant Management, which is available from the Business Office.

**For the procurement of service providers (i.e. WIOA Adult, Dislocated Worker, Youth, One-Stop Operator, TANF SkillUp, Jobs League, etc.), the following policy is established.**

To ensure full and open competition for the provision of services, the Workforce Development Board (WDB) has established the processes outlined below. These processes comply with 2 CFR Part 200.318-327; TEGL 35-10; and current OWD Issuance.

A DRAFT Request for Proposals solicitation document will be presented to eligible Workforce Development Board members for their review and approval prior to release to the public.

**Advertisement/Notification:**

To foster competitive procurement, the WDB maintains a list of potential bidders to receive a copy of the Request for Proposals either in hard copy or electronic format. That list is updated periodically as the WDB becomes aware of new/different organizations that might have an interest in providing services. The notice of Request for Proposals is also posted on the WDB website ([www.wdbnorthmo.org](http://www.wdbnorthmo.org)).

**Proposal Response Time:**

The notice of Request for Proposals is publicly posted on the WDB's website no less than 30 days prior to the proposal submission deadline. With the announcement of the solicitation for proposals, potential bidders are provided a brief background on the program services to be proposed by service delivery area; the projected amount of funds available for the program(s) being solicited; instructions to obtain a copy of the proposal; the application submission address and deadline; date/time the proposals will be opened at the WDB office; and instructions for questions regarding the Request for Proposals and/or process.

**Proposal Evaluation:**

WDB staff will develop an evaluation (score) sheet based on criteria required for successful performance of the program. This evaluation sheet will be part of the proposal solicitation document. Evaluation factors considered shall include: completeness and timeliness of proposals (all the required elements are addressed/attached and the proposal was received prior to deadline expiration); organizational experience and capacity, reasonableness of costs; performance targets; probability of achieving proposed targets; and compliance with WIOA (if applicable).

**Conflict of Interest Policy:**

Each Workforce Development Board member, committee member, staff member, and sub-recipient staff member is required to sign and adhere to the WDB's Conflict of Interest/Code of Conduct policy. The introductory statement of this policy reads:

***“Statement of Policy:** It is the policy and expectation of the Workforce Development Board of North Missouri (WDB) that its Members will fulfill the fiduciary duties applicable to their service as Members of the WDB. Due to the legal and statutory structures of the WDB, it is expected that conflicts of interest will arise and this policy is intended to provide a framework that will allow the work of the WDB to be achieved without the fact of or appearance of impropriety. Where this document references “Member” it shall mean any agent, WDB employee, WIOA sub-recipient employee, officer, Committee Member, Ex-Officio, non-voting Member and Board Member. “*

The intent of the policy is to prevent any obvious or perceived conflicts of interest in selection of service providers and conduct of business at board meetings. Each member is also required to complete and sign a disclosure of interest statement declaring conflict(s) of interest as appropriate.



**Review of Proposals:**

For WIOA (Adult and Dislocated Worker programs and the One-Stop Operator), members of the Workforce Development Board will be selected to serve on the selection review committee. Members of the review committee will receive the RFP guidelines, copies of the proposals received, and a copy of the proposal evaluation sheet. Committee members who represent an agency which has submitted a proposal for consideration will not be eligible to serve on the review committee. WDB staff and committee members will independently review and score each proposal. Each committee member will be assigned a randomly-generated evaluator code to use when scoring proposals.

Chapter 610, Missouri Revised Statutes, also known as the Sunshine Law, provides authorization for closing meetings and records under very prescribed circumstances. Chapter 610.021(11) states *"...a public governmental body is authorized to close meetings, records and votes to the extent they relate to the following...specifications for competitive bidding, until either the specifications are officially approved by the public governmental body or the specifications are published for bid"*; and Chapter 610.021(12) states *"...For the purpose of sealed bids and related documents, until the bids are opened; and sealed proposals and related documents or any documents related to a negotiated contract until a contract is executed, or all proposals are rejected..."* When the DRAFT requests for proposals document is reviewed by the full WDB, the WDB reserves the right to close that portion of the WDB business or special meeting. Likewise, when eligible WDB Executive and/or Review Committee Members meet to review proposals received, the WDB reserves the right to close those Committee meetings in accordance with the Missouri Revised Statutes (Sunshine Law) cited above.

**Award Recommendation:**

Members of the selection review committee and WDB staff will meet and discuss the results of the evaluations which will then be combined with an overall evaluation determined for each submitted proposal. A vote is cast in committee to recommend selection for contract award to the full board.

**Award/Non-award Notification:**

Each proposer that submits a response to the RFP solicitation will be notified via electronic correspondence with a letter of award/non-award based on the decision made by majority vote at the board meeting.

**In the event of no response to a Request for Proposals:**

The competitive procurement process identified in 2 CFR Part 200.318-326; TEGL 35-10; and current OWD Issuance will be followed in every instance of service provider procurement. In the event the Workforce Development Board does not receive a response to a Request for Proposals solicitation after following competitive procurement procedures, the WDB reserves the right to solicit proposals from existing service providers or to appoint an existing service provider for contract award.

**All such contracts are subjected to a thorough competitive solicitation process with a risk assessment completed prior to contract award.**

**The WDB may choose to utilize existing contractors for any additional funding to the region to serve similar target populations.**

The Workforce Development Board of North Missouri is an equal opportunity employer/program. Auxiliary aids and services are available upon request to individuals with disabilities. Missouri TTY users can dial 711. This information can be translated into another language if requested. Please contact the WDB Office for translation assistance.

Esta información se puede traducir a otro idioma si se solicita. Comuníquese con la Oficina de la Junta de Desarrollo de la Fuerza Laboral para obtener ayuda con la traducción.

Ces informations peuvent être traduites dans une autre langue sur demande. Veuillez contacter le bureau du Conseil de développement de la main-d'œuvre pour obtenir de l'aide en matière de traduction.