



FISCAL POLICIES AND PROCEDURES MANUAL

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Introduction

The Fiscal Manual represents policies and procedures that guide the processing, recording and reporting of financial information for the Yadkin Valley Economic Development District, Inc. (YVEDDI)

YVEDDI is a nonprofit community action agency which administers the grant funds that it receives by the provision of Uniform Guidance. The Agency operates a number of funded programs as well as local service programs to promote the economic development in the counties served.

Management is responsible for compliance with the requirement of laws, regulations, contracts and grants applicable to State and Federal programs and also for the compliance requirements included in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards as well as the compliance requirements described in the OMB Compliance Supplement.

The following are the Agency's significant Accounting Policies:

Basis of Accounting

Financial Statement presentation follows the recommendation of the Financial Accounting Standards Board in its Accounting Standards Codification (ASC) Topic 958, *Not-for-Profit Entities*, Subtopic 205, *Presentation of Financial Statements*. Under those provisions, the Agency is required to report information regarding its financial position and activities according to three classes of Net Assets: Unrestricted Net Assets, Temporarily Restricted Net Assets or Permanently Restricted Net Assets.

Basis of Presentation

Net Assets of the Agency are classified as unrestricted, temporarily restricted or permanently restricted.

- *Unrestricted Net Assets* consist of Assets, Net of Liabilities, related to the Agency's operating activities, which are available at the discretion of the Board of Directors. Unrestricted Net Assets are not restricted by donors, or the donor-imposed restrictions have expired.
- *Temporarily Restricted Net Assets* contain donor-imposed restrictions that permit the Agency to use or expend the assets as specified. These restrictions are satisfied either by the passage of time or by actions of the Agency. Donor restricted contributions and investment returns whose restrictions are met in the same period they are received are reported as unrestricted support and expenditures.
- *Permanently Restricted Net Assets* contain donor-imposed restrictions and stipulate the resources be maintained permanently, but permit the Agency to use, or expend part or all of the income derived from the donated assets for either specified or unspecified purposes.

Revenue Recognition

Contributions received are recorded as unrestricted, temporarily restricted or permanently restricted support, depending on the existence and/or nature of any donor restrictions.

Donor-restricted support is reported as an increase in temporarily or permanently Restricted Net Assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), Temporarily Restricted Net Assets are reclassified

to Unrestricted Net Assets and reported in the Statement of Activities as Net Assets released from restrictions.

Functional Expenses

The Agency allocates its expenses on a functional basis among its various programs. Expenses that can be identified with a specific program are allocated directly according to their natural expense classification.

In-kind Contributions

In-kind contributions are used by the Agency to satisfy the cost sharing requirements of Grantor contracts, including the U.S. Department of Health and Human Services. The Agency will occasionally receive various facility and fixed asset donations, which are allocable to other programs. In-kind contributions used for matching are recognized for grant reporting purposes only to the extent necessary to meet matching requirements.

Investments

Investments are accounted for at fair market value and valuations are adjusted annually.

Property and Equipment

Purchased property and equipment is capitalized at cost. Donated fixed assets are reported as support at their estimated fair value at the date of donation. All data processing equipment with a cost of less than \$500 is expensed in the year of acquisition. Depreciation is provided using the straight-line method over the estimated useful lives of the respective assets.

Use of Estimates

The preparation of Financial Statements in conformity with generally accepted accounting principles in the United State of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Accounts Receivable

Accounts Receivable are uncollateralized obligations of customers that are stated at the amount billed and are due within 30 days. The carrying amount of accounts receivable is reduced by accounts considered uncollectible. The Agency maintains an allowance for doubtful accounts for receivables which is an estimate based on collection experience and a review of the current status of Trade Accounts Receivable.

Income Taxes

The Agency is exempt from Federal Income Tax under Section 501(c) (3) of the Internal Revenue Code, and is also exempt from North Carolina income tax. Therefore, no provision has been made for Federal or State income taxes in the accompanying Financial Statements. The Agency has determined that it does not have any material unrecognized tax benefits or obligations as of June 30, 2017.

Indirect Costs

Indirect Costs (IDC) are those costs which accrue to the benefit of all grant programs, but are not readily identifiable to a particular program. Since these costs do contribute to the cost for implementing the program, the Community Services Block Grant (CSBG) allows it's pro rata share to be claimed for reimbursement. Other programs may not allow their pro rata share of Indirect Costs to be claimed for reimbursement.

Capital Lease Obligations

Leases that transfer substantially all of the benefits and risks of ownership to an entity are accounted for as Capital Leases. The present value of the lease payments are reported as Capital Lease Obligations in the accompanying statements of financial position. The leased assets are capitalized and the related amortization is included in depreciation expense.

Cash and Cash Equivalents

Cash and cash equivalents consist of highly liquid investments purchased with an original maturity of three months

GOVERNANCE

The YVEDDI Board of Directors are responsible for governing and overseeing the affairs of the Agency.

Their responsibilities for financial management include:

1. Duty of Loyalty (strategic thinking) - Aligning resources with Mission, Conflict of Interest, and Resource Development.
2. The Duty of Obedience (setting policy and procedure) - Attention to external rules, policies and procedures, and review and updating.
3. The Duty of Care (exercising oversight) - Review and approval, work plans/proposals/applications, budgets, modifications, major expenditures, and analysis.

Source: <http://www.caplax.org/Membersonly/MemberDocuments/ConferenceMaterials/2011/3F.pdf>

Delegation to the Executive Director

The Executive Director has been delegated authority from the Board to enter into grant agreements with Grantors and to enter into third-party contracts on behalf of YVEDDI.

The Executive Director has been delegated authority to purchase property and services and to enter into third-party contacts on behalf of YVEDDI.

Delegation to Finance Director

The Finance Director received delegated authority to conduct competitive procurements to purchase, sell, lease, or license property in accordance with Board Policy and Law.

Delegation to Program Directors

The Program Director has received delegated authority to conduct competitive procurements to purchase, sell, lease, or license property in accordance with Board Policy and Law for their perspective programs.

Delegated authority is subject to the condition that certain transactions be submitted to the Executive Director for review and approval. Transactions that require prior Executive Director approval are as follows:

Any transaction that exceeds \$999.99;

Delegated authority is subject to the condition that certain transactions be submitted to the Board for review and approval. Transactions that require prior Board approval are as follows:

Any transaction that exceeds \$29,999.00;

Any transaction that exceeds \$4,499.99 and is awarded without the taking of competitive bids (sole source). This condition does not apply to sole brand acquisitions that are acquired under competitive procedures nor

to contracts pursuant to a planned purchasing program or master agreement previously reviewed and approved by the Executive Director;

Any transactions of capital purchases; buildings, land, or vehicles;

The Board Chair has the authority for YVEDDI to sign and issue checks on behalf of the Agency.

The Board Vice-Chair has the authority for YVEDDI to sign and issue checks on behalf of the Agency.

The Board Treasurer has the authority for YVEDDI to sign and issue checks on behalf of the Agency.

Delegation to Executive Director, Finance Director

The Executive Director and Finance Director have received delegated authority from the Board sign and issue checks on behalf of the Agency.

Delegation to the Executive Director

The Executive Director has been delegated authority from the Board to approve and submit requests for reimbursement to Grantors on behalf of the Agency.

Delegation to the Finance Director

The Finance Director has been delegated authority from the Board to approve and submit requests for reimbursement to Grantors on behalf of the Agency.

Delegation to the Program Directors

The Program Directors have been delegated authority from the Board to approve and submit requests for reimbursement to their perspective Grantor on behalf of the Agency.

The Board of Directors has overall responsibility to provide for management and control of the Agency.

The Executive Director is responsible for implementing and insuring fiscal matters. The Finance Director is responsible for Financial Operations. Program/Project Managers/Directors and Coordinators are responsible for the day-to-day administration of their programs, managing their programs within approved budgets, and applicable laws and regulations.

Board Organizational Chart

YVEDDI Board Roles and Responsibilities

YVEDDI Management Staff Organizational Chart

YVEDDI Whistleblower Policy

YVEDDI Board Self-Assessment Tool Summary

Board Organizational Chart

Ref: By-Laws Article X; May 2014



Dedicated to improving the lives of individuals and families in Davie, Stokes, Surry and Yadkin Counties through a variety of programs and partnerships to build stronger communities

Roles & Responsibilities of the Board and Executive Director

Responsibilities	Board	Executive Director
Policy	Establish Policy	Execute Policy
Mission	Establish Mission	Achieve the Mission
Performance Targets	Set Performance Targets	Achieve the Targets
Financial Health	Approves Funding Strategy Approves Budget	Develops Funding Strategy Develops and Manages Budget
Strategic Planning	Establish Strategic Direction	Implement Strategic Plan
Personnel	Supervises Executive Director	Supervises all other staff
Programs	Approve Programs	Implement, Evaluate and Improve Programs
Risk Management	Approve Risk Management Plan	Develop and Implement Risk Management Plan
Personnel	Approve Personnel Policies	Implement Personnel Policies

Think about a nonprofit Agency as having a structure similar to the government. The Board acts as Congress, which makes the laws. The Executive Director acts like the President/Executive Branch, executing and enforcing the laws as set by the Board. It is typically not advised to have the Executive Director sit on the board due to potential conflicts of interest.

Calendar of Required Actions for Agency Standards

Check list for Fiscal Operations

MAINTAIN
8.12 The Agency documents how it allocates shared costs through an Indirect Cost (IDC) Rate or through a written Cost Allocation Plan.
8.13 The Agency has a written policy in place for record retention and destruction.
AS NEEDED/MORE FREQUENT THAN ANNUALLY
8.7 The governing Board receives Financial Reports at each regular meeting that include the following: 1. Agency-wide report on revenue and expenditures that compares budget to actual, categorized by program; and 2. Balance Sheet/Statement of Financial position.
8.8 All required filings and payments related to payroll withholdings are completed on time.
ANNUALLY
8.1 The Agency's annual Audit (or audited Financial Statements) is completed by a Certified Public Accountant on time in accordance with Title 2 of the Code of Federal Regulations, Uniform Administration Requirements, Cost Principles, and Audit Requirement (if applicable) and/or State Audit threshold requirements.
8.2 All findings from the prior year's annual Audit have been assessed by the Agency and addressed where the governing Board has deemed it appropriate.
8.3 The Agency's Auditor presents the Audit to the governing Board.
8.4 The governing Board formally receives and accepts the Audit.
8.6 The IRS Form 990 is completed annually and made available to the governing Board for review.
8.9 The governing Board annually approves an Agency-wide budget.
EVERY 2 YEARS
8.10 The Fiscal Policies have been reviewed by staff within the past 2 years, updated as necessary, with changes approved by the governing Board.
EVERY 3 YEARS
n/a
EVERY 5 YEARS
8.5 The Agency has solicited bids for its Audit within the past 5 years.
8.11 A written Procurement Policy is in place and has been reviewed by the governing Board within the past 5 years.

Whistleblower

A whistleblower as defined by this policy is an employee of Yadkin Valley Economic Development District, Inc. (YVEDDI) who reports an activity that he/she considers to be illegal or dishonest. The whistleblower is not responsible for investigating the activity or for determining fault or corrective measures; appropriate management staff are charged with these responsibilities.

Examples of illegal or dishonest activities are violations of federal, state, or local laws, billing for services not performed or for goods delivered, and other fraudulent financial reporting.

If an employee has knowledge of or a concern of illegal or dishonest activity, the employee is to contact the Human Resources Director. The Human Resources Director will then immediately report the allegations to the Executive Director and the Board Chairperson for further investigation. The employee must exercise sound judgment to avoid baseless allegations. An employee who intentionally files a false report of wrongdoing will be subject to discipline up to and including termination.

Whistleblower protections are provided in two important areas: confidentiality and against retaliation. Insofar as possible, the confidentiality of the whistleblower will be maintained. However, identity may have to be disclosed to conduct a thorough investigation, to comply with the law and to provide accused individuals their legal rights of defense. The Agency will not retaliate against a whistleblower. This includes, but is not limited to protection from retaliation in the form of an adverse employment action such as termination, compensation decreases, or poor work assignments and threats of physical harm. Any whistleblower who believes he/she is being retaliated against must contact the Human Resources Director immediately. The right of a whistleblower for protection against retaliation does not include immunity for any personal wrongdoing that is alleged and investigated.

See HR Policy Manual

Board Self-Assessment

YVEDDI is committed to maintaining a healthy and effective governance system. To do that we survey to determine how satisfied board members are with board processes and how individual members and the board as a whole can be most effective in supporting the organization. Therefore, every two years we conduct a Board Self-Assessment. This survey process can help board members:

- Reflect on their experience.
- Explore how comfortable, enjoyable, and meaningful participation on the board is to the board member
- Understand individual expectations for preparation time, how the meetings are run, and how decisions are made.
- Identify different perceptions and opinions among board members about the board's role.
- Identify and remove obstacles to increased board effectiveness.

The survey, while brief, points to issues that need board discussion and clarification. Generally, one board member will volunteer to tabulate all the responses so that the results and comments from the surveys and the interviews can be reported, but not attributed to an individual. Board members and staff only see the compiled results. Because it is helpful if people are very frank in their responses this level of confidentiality may increase the candor of the answers.

Internal Control Structure

Overview

Internal Control is generally defined as a process or processes that administer the policies prescribed by an Agency's oversight body, management and other personnel. The processes are used to provide reasonable assurance that the objectives of the Agency will be achieved.

2 CFR section 200 requires that non-Federal entities receiving Federal awards establish and maintain internal controls designed to reasonably ensure compliance with Federal statutes, regulations and the terms and conditions of the Federal award. A system of internal control is expected to provide a non-Federal entity with reasonable assurance that these objectives relating to compliance with Federal statutes, regulations, and the terms and conditions of the Federal awards will be achieved.

The objectives of internal control over compliance requirements for Federal awards found in 2 CFR section 200.62 are as follows:

1. Transactions are properly recorded and accounted for in order to:
 - a. Permit the preparation of reliable Financial Statements and Federal Reports
 - b. Maintain accountability over Assets
 - c. Demonstrate compliance with Federal statutes, regulations, and the terms and conditions of the award.
2. Transactions are executed in compliance with:
 - a. Federal statutes, regulations, and the terms and conditions of the Federal award that could have a direct and material effect on the Federal program
3. Funds, property and other assets are safeguarded against loss from an unauthorized use or disposition.

2 CFR section 200.303 indicates that the Internal Controls required to be established by a non-Federal entity receiving Federal awards should be in compliance with guidance in Standards for Internal Control in the Federal Government, issued by the Comptroller General of the United States (Green Book) or the Internal Control Integrated Framework issued by the Committee of Sponsoring Agencies of the Treadway Commission (COSO).

The Green Book and COSO are both organized by five components of internal control. COSO introduced the concept of 17 principles related to the five components of internal control. The Green Book adapts these principles for a government environment.

Summary of Green Book and COSO Components and Principles of Internal Control

A. Control Environment

The foundation for an internal control system. It provides discipline and structure to help an Agency achieve its objectives.

1. Demonstrate commitment to integrity and ethical values
2. Exercise oversight responsibility
3. Establish structure, responsibility and authority
4. Demonstrate commitment to competence
5. Enforce accountability

B. Risk Assessment

Assesses the risks facing the Agency as it seeks to achieve its objectives. This assessment provides the basis for developing appropriate risk responses.

6. Define objectives and risk tolerances
7. Identify, analyze and respond to risks
8. Assess fraud risk
9. Identify, analyze and respond to change

C. Control Activities

The actions management establishes through policies and procedures to achieve objectives and respond to risks in the internal control system, which includes the Agency's information system.

10. Design control activities
11. Design activities for the information system
12. Implement control activities

D. Information and Communication

The quality of information management and personnel communicate and use to support the internal control system.

13. Use quality information
14. Communicate internally
15. Communicate externally

E. Monitoring

Activities management establishes and operates to assess the quality of performance over time and promptly resolve the findings of audits and other reviews.

16. Perform monitoring activities
17. Evaluate issues and remediate deficiencies



Information Technology Controls

Overview

Information Technology Controls (IT Controls) are specific activities performed by persons or systems designed to ensure that the objectives of the Agency are met. They are effectively a subset of the Agency's internal control structure. IT Control objectives relate to the confidentiality, integrity, and availability of data and the overall management of the IT function for the Agency.

IT Controls are typically divided into two categories, IT General Controls and IT Application Controls. The Control Objectives for Information Technology (COBIT) Framework is a widely accepted framework which defines IT general and application control objectives and recommended evaluation approaches.

IT General Controls

Information Technology General Controls (ITGC) represent the foundation of the IT Control structure. ITGC help ensure the reliability of data generated by IT systems and support the Financial Statement assertion that systems are operating as intended and that the output is reliable.

1. Control Environment - involves those controls designed to reflect the corporate culture sometimes described as the "tone at the top".
2. Change Management Procedures – controls designed to ensure that changes made to the IT environment are authorized.
3. Source Code/Document Version Control Procedures – controls designed to protect the integrity of program code.
4. Software Development Life Cycle Standards – controls designed to ensure IT projects are effectively managed.
5. Logical Access Policies, Standards and Processes – controls designed to manage access based upon the business need or function.
6. Incident Management Policies and Procedures – controls designed to address operational processing errors.
7. Problem Management Policies and Procedures – controls designed to identify and address the root cause of incidents.
8. Technical Support Policies and Procedures – policies to help users perform more efficiently and report problems.
9. Hardware/Software/Communication Configuration – policies and procedures related to installation, testing and management standards.
10. Disaster Recovery/Backup and Recovery – procedures to enable continued processing under adverse conditions.
11. Physical Security – controls designed to ensure the physical security of information technology from individuals and from environmental risks.

IT Application Controls

IT Application or Program Controls are fully automated and designed to ensure the complete and accurate processing of data. IT Application Controls vary based upon the purpose of the specific application and help to ensure the privacy and security of data transmitted between applications.

1. Completeness Checks – controls that ensure all records were processed from initiation to completion.
2. Validity Checks – controls that ensure only valid data is input or processed.
3. Identification – controls that ensure all users are uniquely identified.
4. Authentication – controls that provide an authentication mechanism in the application system.
5. Authorization – controls that ensure only approved business users have access to the application system.
6. Input Controls – controls that ensure data integrity fed from upstream sources into the application system.
7. Forensic Controls – controls that ensure data is scientifically correct and mathematically correct based upon inputs and outputs.

Control Objectives for Information Technology (COBIT) Framework

COBIT is a framework for developing, implementing, monitoring and improving information technology governance and management practices. The COBIT framework is published by the IT Governance Institute and the Information Systems Audit and Control Association (ISACA).

INFORMATION TECHNOLOGY CONTROLS EVALUATION

1. PLANNING AND AGENCY

The planning and Agency process is used to ensure that the activities and goals of the Agency's IT group are properly aligned with the overall Agency goals, objectives and strategies.

- a. Defining IT strategy
- b. Defining information technology architecture
- c. Defining the information technology Agency and its relationship to other departments
- d. Managing investments in technology
- e. Communicating IT plans
- f. Establishing processes related to compliance with external requirements (laws, regulations, accepted practices)
- g. Managing human resources within the IT Agency

2. ACQUISITION, IMPLEMENTATION AND MAINTENANCE OF IT SOLUTIONS

The objective of the Acquisition, Implementation and Maintenance of IT Solutions process is to develop or purchase, implement and maintain the IT System and Application Software that supports the Agency's strategy, goals and objectives.

- a. Categorizing and prioritizing authorized and approved requests

- b. Defining solution requirements consistent with the overall strategy
- c. Selecting solutions consistent with the defined requirements and standards
- d. Implementing or modifying the technology infrastructure to support solutions
- e. Managing the acquisition or modification of solutions and infrastructure
- f. Installing and certifying the solution or modification, including developing test approaches and plans, executing the testing and conducting user acceptance testing
- g. Performing post implementation reviews and follow-up
- h. Establishing procedures for emergency system modifications
- i. Maintaining appropriate documentation

3. DELIVERY AND SUPPORT OF IT SOLUTIONS

The objective of the delivery and support of IT Solutions process is to establish an appropriate level of physical and logical security to safeguard IT systems and resources against unauthorized use, modification, disclosure or loss.

- a. Defining security requirements, including both physical and logical aspects
- b. Identifying and implementing physical and logical control solutions that meet security requirements
- c. Managing connections with business partners and public networks
- d. Establishing security awareness practices
- e. Maintaining appropriate documentation

4. MONITORING IT SOLUTIONS

The objective of the Monitoring IT Solutions process is to ensure availability and relevance of IT solutions by reviewing performance and correcting deviations from operational or procedural standards.

- a. Monitoring of the procedures and controls related to IT processes

The IT processes and their relationship to significant accounts or groups of accounts (as defined in Procedure 5.3, “Identify Significant Accounts or Groups of Accounts”) are illustrated in the following diagram.



Risk Assessment Summary

From CSBG Standard 4.6, a Risk Assessment is to be completed every two years and reported to the governing Board.

- The results of the Summary are to be reported to the Board and are internal to the organization.
- This is more than a financial risk assessment contained in the audit and includes s such areas as: insurance, transportation, facilities, staffing, property, etc.

Process Definition and Related Internal Controls

Revenue, Accounts Receivable and Cash Receipts

May 14, 2018

Documented by: RFS	Reviewed by: RFS
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General Ledger Accounts Impacted:	
Accounts Debited:	Accounts Receivable, Grants Receivable, Fixed Assets
Accounts Credited:	Program Revenue, In-Kind Revenue

Overview Process Description: AR/Cash Receipts

Financial Reporting Closing Process

Process Starting Point:	Process Completion Point:
Trips entered, Costs related to FRC entered	Collection of billings

Risk Factors to be Addressed:	Identified Controls - Gaps Identified:
See YVEDDI Risk Assessment Cash Receipts/Accounts Receivable/Revenue	See YVEDDI Risk Assessment Cash Receipts/Accounts Receivable/Revenue

Process Activities

- Cash Receipts and Bank Deposits
- Cash Receipts/Deposits

YVEDDI receives funds through various means, including ACH transfers, checks and cash received by mail and by hand.

Checks and cash received by mail and by hand

Non-electronic cash receipts are logged in a cash receipts book upon receipt by the Executive Assistant or duly authorized party and forwarded to the Finance Department for deposit.

The following sequence of activities takes place in the processing of cash receipts:

Mail is picked up and opened by Executive Assistant. Checks received are sorted by the Executive Assistant and combined with other cash received.

Cash receipts received by hand are accumulated on a monthly basis or for a specific event by the Senior Services Program Director and by the Transportation Program Administrative Coordinator. The program receipts contain cash and small checks. Other cash donations from other programs are received on a more random basis or from fund raisers. Cash is counted by the various Program Administrators and submitted to the Program Directors to be given to the Executive Assistant to be logged in.

The Executive Assistant records cash receipts and checks received in a log and then provides the cash receipts and checks to the Finance Department. In an effort to log the receipts and checks into the appropriate program, the Executive Assistant may refer to various Program Directors for proper identification of the receipt.

Bank deposit slips are prepared by the Grant Accountants. The cash and checks along with the deposit slips are bagged for deposit in the bank. The Finance Director makes the deposit at the bank and picks up previous processed deposit slips from the bank.

The processed bank deposit slips are returned to the Executive Assistant. The deposit slips are matched to the cash receipts log maintained by the Executive Assistant. The matched deposit slips are then returned to the Grant Accountants.

Checks received by mail and deposited using remote deposit

YVEDDI maintains a remote deposit system through its banking relationship. The bank provides the required software while the scanner is ported through a computer in the Finance Department.

The security features related to the scanning software resides with the bank and its portal.

Checks received from the Executive Assistant are scanned into the bank by a Grant Accountant.

Each check deposit transaction creates a transaction receipt and an email notification for the Bank Account Administrator which is the Finance Director.

The check deposit transaction receipts are given to the Executive Assistant to be matched with the checks originally logged in. The Executive Assistant returns the transaction receipts to the Grant Accountant after matching with the log sheet.

The Grant Accountant also creates a summary register of all of the checks deposited for that day and submits to the Accounting Specialist and the Finance Director.

The Accounting Specialist reviews the online banking screen to match the remote deposit transaction register with the deposits listed in the bank account.

The Finance Director also reviews the online banking screen to determine that the remote deposit is reflected in the bank account and logs the deposit transaction into the summary cash flow schedule maintained by the Finance Director.

Deposited checks are kept in a locked cabinet for at least 90 days (Federal Reserve requirement) to resolve any potential disputes.

ACH Transaction Deposit Receipts

YVEDDI receives ACH transaction deposits for program reimbursements and certain billing, primarily as it relates to Medicaid transactions funded through NC Tracks.

In most cases, but not consistently all, an email notification is provided by the State or Federal Program Administrator indicating the amount and the related period of the transaction.

The email notification is received by the Executive Director or the Finance Director and in some cases by the Program Director.

The Grant Accountants match the ACH deposits with the appropriate document related to the transaction, which is either a monthly or periodic reimbursement request, or a program billing.

The Finance Director tracks the ACH transactions on a daily basis while maintaining a Cash Flow Schedule.

Processing and Recording Receipts

The Grant Accountants key the deposits into the General Ledger (GL) System using the Accounts Receivable Module and reference the entry on the related deposit slip, or the deposit transaction receipt if the remote deposit system was used.

ACH transactions are taken off of the online banking system, typically in the form of a screen shot, and distributed to the Grant Accountants to be entered into the GL System. The Accounting Specialist or the Finance Director provides the screen shot off of the banking system.

The Grant Accountants prepare monthly cash receipts report generated by the GL System, for each of their respective programs.

The Grant Accountants match the deposit slips and deposit transaction receipts and ACH transactions to the Cash Receipts Reports by program.

A hard copy of the Cash Receipts Report and related matching of deposit slips is maintained in a file by the Grant Accountant.

The Accounting Specialist prepares the monthly bank reconciliation, which is reviewed by the Finance Director, using the cash receipts as recorded in the GL System. (See Bank Reconciliation under Financial Statement Closing Process)

A program Budget Standing Statement is prepared by the Grant Accountant and distributed to the various program directors.

Revenue Recognition and Reimbursement Reporting

YVEDDI recognizes receipts from its various funding streams using three basic methods

1. Reimbursement receipts resulting from monthly report submissions required by Grant contracts
2. Receipts resulting from billing
3. Receipts resulting from grant allocations or from local government or agencies where a report or billing is not submitted or the allocation amount has already been determined.

Grant Contract Revenue

The primary control over contract receipts at YVEDDI results from the separation of the program operations and the maintenance of the banking relationship and the GL by the Finance Department. Accordingly, Grant Accountants maintain the books and records through the GL System and use that data to complete reports required by the Grant Contract Administrators, as it relates to funding. YVEDDI operates through one bank and set of accounts that are controlled by the Finance Director, Accounting Specialist and Executive Director. As a result, Program Directors and operations related staff, while in some cases might submit data and information as requested by Grant Administrators, do not have access to the banking system, nor the GL, other than a view only right and accordingly cannot initiate transactions in either system.

Periodic Report Reimbursement Requests

The Grant Accountants prepare monthly or periodic reimbursement requests for certain programs based upon the criteria required by the Grant contract.

- Community Services Block Grant (CSBG)
- Migrant Head Start
- Community Transportation Program (CTP) Administration
- Community Transportation Program (CTP) Operations
- Community Transportation Program (CTP) Mobility
- Council for Women (12 reports)
- Family Violence Prevention and Services Act (FVPSA)
- Governor's Crime Commission (2 reports)
- Low Income Home Energy Assistance Program (LIHEAP)
- Heating Appliance Repair and Replacement Program (HARRP)

Other programs require Federal Reports on a quarterly or semi-annual basis. These are typically prepared by the Finance Director and the Grant Accountant and are based upon expenditures incurred and reported.

- Head Start
- Retired Senior Volunteer Program (RSVP)

Most of the reimbursement reporting involves uploading data and forms into designated portals. Certain programs, FVPSA and Council for Women still require paper report generation and submission. Certain programs allow for emailing of reports generated in a Microsoft Windows environment, typically Excel Spreadsheets and Word documents.

Grant Contract Revenue Recognition

Grants Receivable

Grants receivable typically result from the timing difference between the expenditures booked and the reimbursement actually being received. Accordingly, at the end of a reporting period, expenditures will exceed reimbursements for a program, resulting in a balance due to YVEDDI. This balance usually coincides with the amount of the monthly reimbursement request that is filed in the following month, but as of the reporting month.

In the GL System, YVEDDI maintains the program level on a cash basis. This allows for consistent monthly reimbursement reporting to be maintained.

For Financial Statement reporting purposes, Program 00 is used to make accrual and GAAP accounting adjustments, which, when combined with the cash basis program ledgers, results in Financial Statement reporting balances. Accordingly, the Grant Receivable monthly adjustment is made based upon the estimated amount of reimbursements due at the end of the reporting period. (See Financial Statement Close process)

Receipts Resulting from Grant Allocations, Local Government or Agencies

Grants Receivable – OAA

The Senior Services Program and the Senior Centers are funded by an Home and Community Care Block Grant (HCCBG) grant which is allocated by county on a monthly basis. Due to the delay in the timing of the funding, the Grant Accountant or Accounting Specialist will book, as a Grant Receivable, the unfunded but due, amount of the allocation. The related reporting is provided by the Program Director and into a system that is supported by a third party (ARMS). This system, in turn, is accessed and managed by a regional pass thru entity, which provides the disbursement of the grant funds (PTRC). As a result, the revenue related to this grant is recognized on a monthly basis as awarded.

Child and Adult Care Food Program (CACFP) and NC-Pre K

The CACFP Program primarily provides nutrition to the Head Start Program and operates under a separate grant contract. The Program Administrators provide data to the CACFP Program based upon the monthly operating results. In turn, a request for reimbursement is made and is received by ACH transfer. The ACH transfer processing of receipts, noted above, applies to this program. Currently, YVEDDI monthly financial reporting does not include an amount as a Grant Receivable related to this program.

The NC-Pre K Program operates under separate county agreements. Monthly and quarterly reporting is provided by the program Administrative Assistant. Funding is received by ACH from the county school systems, as funded by the state. Currently, YVEDDI monthly financial reporting does not include an amount as a grant receivable related to this program.

Duke Helping Hands

The Weatherization Program provides additional services which are funded through a Duke Power Program, which is administrated by Lockheed Martin. Program staff provides supporting documentation directly into a system provided by Lockheed Martin. Accordingly, ACH transfer reimbursements are received by YVEDDI into the bank account. The Grant Accountant records these amounts in accordance with the procedures noted above for ACH transfers.

Local Government Funding

YVEDDI receives support from each of the four counties that it serves. County allocations are awarded on an annual basis and are funded either monthly or quarterly, depending upon the county. Davie and Yadkin counties reimburse on a monthly basis, with reporting requirements, while Stokes and Surry counties provide funding quarterly, with no reporting requirements.

Rural Operating Assistance Program (ROAP) funds provide funding for the YVEDDI Transportation Program. ROAP funds are passed through each of the budgets for the four counties served by YVEDDI Transportation. Quarterly reports are prepared and submitted to the State of NC Department of Transportation, by program personnel, primarily, the Administrative Coordinator for the Transportation Program and the Program Director. Billing related to the ROAP funds is also prepared by the Transportation Administrative Coordinator (See Transportation Billing).

However, the Rural General Public (RGP) and Elderly & Disabled (E&D) billing, funded by the ROAP funds, is an inter-fund billing (See Transportation Billing). Rural Operating Assistance Program (ROAP) funds are funded by the county with a check by mail. The check by mail deposit procedures are then followed by the Grant Accountant.

YVEDDI receives funding from each county by check in the mail and follows those procedures listed as they relate to checks received in the mail. YVEDDI books the receipts as revenue as they are received and accordingly, does not book a grant receivable on a monthly basis for county funding.

United Fund Agency Funding (and other local funding)

YVEDDI receives funding from various local agencies, primarily the United Fund and United Way agencies. The agencies provide annual awards. YVEDDI reports these funds as revenue on a monthly basis when received. These agencies typically fund with checks by mail and accordingly, the Grant Accountants follow those procedures noted for that type of funding.

FISCAL YEAR END REPORTING

At each fiscal year end, YVEDDI will capture the funding balances that are typically treated as revenue as received on a monthly basis in an account uniquely referred to as "Transition". The balance as of the fiscal year end that resides in the "Transition" account is recorded and accounted for as grants and accounts receivable, depending upon the funding source. This technique is used only at the end of the fiscal year.

During the months of July and August, as funds are received that are related to the prior fiscal year award, the amounts are booked into the asset account named "Transition" as of the end fiscal year end and the related fiscal year revenue account. Accordingly, when the deposit is booked into cash, the corresponding credit is booked against the "Transition" account. This results in a receivable balance as of the end of the fiscal year which amounts to an actual balance of funds that were received after the end of the fiscal year.

As a result, the “Transition” account reflects a zero balance as of the August reporting date in the new fiscal year.

Accounts Receivable

Certain revenue is processed through the Accounts Receivable Module in the form of monthly invoicing. The Transportation Program and the L. H. Jones Family Resource Center (FRC) bill outside customers through accounts that have been setup in the Accounts Receivable Module. The billing is performed by the program department (See process description below) and recorded into the GL through the AR module by the Grant Accountant. In terms of the CTP program and FRC billing, invoices are not generated and distributed out of the Account Receivable Module. The Accounts Receivable Module is used simply as a means to book the monthly billing and track the accounts using the Accounts Receivable Aging detail.

Davie County is also billed monthly for the county allocation and once a year for a monitor reimbursement related to the Transportation Program through the Accounts Receivable Module. Invoices are generated out of the GL system and forwarded to Davie County.

YVEDDI related programs are also billed by the Transportation Program and the L. H. Family Resource Center (FRC). The billings related to those programs are typically prepared in the same manner described below, however, those billings are entered into the GL by journal entry, prepared by the Grant Accountant.

Transportation Billing

CTS Software

The Transportation Program uses vendor software on a month to month lease, to provide billing services for the program related trip activity. The CTS Software is approved by the NCDOT for use by a Rural Public Transportation Program. Inherent in the system are certain controls that provide for miles per trip based upon an internal navigating system. Accordingly, trip mileage and related miles to be billed, cannot be altered by an outsider.

Community Transportation Program (CTP) uses the software to help manage the operations of the system. Trips are loaded, vehicles dispatched and trips are completed through the software. Vehicles are equipped with tablets which allow for real time input in terms of trip scheduling and completion. Community Transportation Program (CTP) manages all of its trips through the system.

Process Activities:

Calls are received in the Call Center and trips are scheduled in the system by the Dispatcher or Reservationist.

If the call or scheduled trip is for a new account, the Mobility Manager meets with the Account Representative to determine eligibility and available funding streams.

Trips are completed by the designated driver and vehicle, at which time the driver indicates that the trip has been completed using the tablet assigned to the vehicle.

Medicaid Funding

Trip reports are generated by the Administrative Coordinator for review and submission to the various county DSS for approval as a Medicaid eligible trip.

Trip reports are reviewed by the Administrative Coordinator for completeness. Any trips not showing as complete or having inconsistent issues are addressed by the Administrative Coordinator with the help of the Call Center Supervisor.

Trip reports are uploaded to NC Tracks Software by the Administrative Coordinator for approval.

The various county DSS provide approvals to NC Tracks through the designated portal.

NC Tracks provides details related to trips approved and paid and also for unapproved trips.

The Administrative Coordinator provides a reconciliation of the unpaid trips. This typically involves communicating with the various county DSS to provide approvals for the open or unpaid trips.

Head Start, Migrant Head Start, Senior Services

CTP provides transportation services for Head Start, Migrant Head Start and Senior Services programs

Head Start and Migrant Head Start are billed for miles at the school system rate

Senior Services is billed on a vehicle mile rate based upon the contract.

Vehicle Leasing and Rental Services

CTP provides vehicle leasing services to various programs.

CTP provides vehicle leasing services to the Piedmont Triad Regional Council (PTRC) for three vehicles under a leasing agreement.

CTP provides YVEDDI programs vehicle rental services.

Billing Process

The Administrative Coordinator accumulates billing for the month across all of the service lines provided.

CTS Software provides reporting that accumulates the billing based upon type of trip provided.

The Administrative Coordinator reviews detail of trips provided on a weekly basis and reconciles open trips and other miles not billed with the Call Center Supervisor.

Invoices are then generated out of the CTS System and distributed to accounts by the Administrative Coordinator.

The Program Director reviews the billing for correct rates and miles and overall reasonableness.

Billing Summaries booked to GL

The Administrative Coordinator prepares summary invoices on a monthly basis, by program and by account, based upon the invoicing provided by the CTS System.

The summary invoices are reviewed by the Program Director.

The summary invoices are booked to the GL by the Grant Accountant, on a monthly basis.

The invoicing GL distribution is reviewed by the Finance Director.

On a quarterly basis, the Transportation Program Director and the Finance Director review the amounts reflected in the GL with various mile related reports generated in the billing system. The review allows for a comparison and review of cost rate per mile and also the various billing rates per mile for reasonableness.

L. H. Jones Family Resource Center (FRC) Billing

YVEDDI manages the occupancy of the L. H. Jones Family Resource Center (FRC) under an agreement with Surry County.

The occupants consist of non-related entities and YVEDDI related programs. The occupants are billed once a month on a "cost-sharing" basis. The costs are accumulated for the month and then pro-rated to occupants on a square footage basis.

Process Activities:

Costs are accumulated by the Grant Accountant on a monthly basis in the GL System.

The GL monthly summary amounts are posted into a spread sheet which is used to calculate the square footage calculation.

The spread sheet provides forms for the individual occupants billing and is prepared by the Grant Accountant or Accounting Specialist.

The billings are reviewed by the FRC Manager and distributed to the non-YVEDDI related occupants.

The Grant Accountant or Accounting Specialist enters the non-YVEDDI billing into the Accounts Receivable Module.

The Grant Accountant or Accounting Specialist enters the YVEDDI related program billing using a journal entry.

The monthly financial results for the FRC are reviewed by the Finance Director and are presented to the FRC Advisory Council as required.

In-Kind Contributions

In-Kind contributions are used by the Agency to meet certain matching requirements for grant reporting purposes and to satisfy the cost sharing requirements of Grantor contracts.

Valuation of In-Kind Contributions

In-Kind contributions by Grantees and third parties are established at actual cost or valued at the fair market value of the supplies or goods at the time of donation.

Volunteer services furnished by professional and technical personnel, consultants, and other skilled and unskilled labor will be valued at rates which are provided by Federal or State regulatory bodies.

Records are maintained by the program Grant Accountant to substantiate the amounts related to entries into the GL for In-Kind Contributions.

The Finance Director reviews and approves all In-Kind related journal entries.

Major Inputs (and source of input)	Major Outputs (and customer/recipient)
Trips as scheduled into billing software	Invoices out of CTS billing system
Costs associated with occupancy (FRC)	Invoices out of FRC billing spread sheet

Information Systems Supporting Process:
AccountMate GL Software
CTS Billing Software

Key Measures: (Types: Measure of Capacity, Measure of Performance)
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Billing rates per mile, Billing rates per vehicle mile, Cost rate per mile
 GL review of revenue and expenses analysis as well as budget comparisons.
 Review of Accounts Receivable Aging for past due accounts.

Identified Control Gaps in the Process:

Reliance on one individual in terms of the billing process.

Process Definition and Related Internal Controls

Cash Disbursements

May 08, 2018

Documented by: LAS	Reviewed by: RFS
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General Ledger Accounts Impacted:	
Accounts Debited:	Program Expense Accounts, Sales Tax Receivables, Withholding Liabilities, Accounts Payable (21000), other payable accounts
Accounts Credited:	Accounts Payable (21000) Cash in checking (11100)

Overview Process Description: Cash Disbursements

Procurement and Purchasing Process
 Accounts Payable and Cash Disbursement Process
 Financial Reporting Closing Process

Process Starting Point:	Process Completion Point:
Purchase Order generated (See Procurement and Purchasing Process definition)	Payment of obligated funds

Risk Factors to be Addressed:	Identified Controls - Gaps Identified:
See YVEDDI Risk Assessment Cash Disbursements	See YVEDDI Risk Assessment Cash Disbursements

Process Activities (performed by whom)

Cash disbursement transactions (other than payroll) are processed using the Accounts Payable Module of the AccountMate System. Access to accounts payable transactions is limited to the Grant Accountants, the Accounting Specialist, and the Finance Director. The cash disbursement process begins with an approved Purchase Order when required. Funds may be obligated without a Purchase Order in certain circumstances.

Invoice Approval

Program staff are authorized to make purchases and solicit services after receiving an approved Purchase Order (see Procurement and Purchasing process definition). Funds may be obligated without a Purchase Order in the following circumstances: contracted services invoices, utility/telephone invoices, rents/cost sharing invoices, client assistance requests, travel advances/reimbursements, petty cash purchases, and small purchases below \$200.

Each invoice for purchases/services must be approved and signed by the Program Director. The Program Director indicates the program expense account to which the charge belongs. The Purchase Order, when required, is attached to the invoice along with the Requisition for Purchase Order and other supporting documentation and then forwarded to the Finance Department.

A Grant Accountant reviews the invoice to ensure the following: the expense is an allowable, allocable, and reasonable cost to the program, the invoice is signed by the Program Director and includes the expense account(s), and the approved Purchase Order, when required, is attached along with the Requisition for Purchase Order and other supporting documentation.

Invoices for agency insurances and employee benefits are reviewed and approved by the Human Resources Director and the Executive Director and then forwarded to the Finance Department.

The Accounting Specialist reconciles employee benefits invoices against employee withholdings.

The Finance Director must approve and sign all agency insurances and employee benefits invoices.

Invoice Processing in AccountMate System

Accounts Payable Invoice Transactions are created in the AccountMate System using the Accounts Payable Module by the Grant Accountants. The Accounting Specialist creates Accounts Payable Invoice Transactions related to Agency insurances and employee benefits. The Finance Director has access to the Accounts Payable Module for reporting and review purposes. The Finance Director does not create Accounts Payable Invoice Transactions.

A Grant Accountant creates an Accounts Payable Invoice Transaction for each invoice that is submitted to the Finance Department from the programs. The transaction captures the vendor #, the invoice #, the invoice date, the posting date, the Purchase Order #, a short reference, the expense account(s), and the Sales Tax Receivable Account (when applicable).

At least once every two weeks, each Grant Accountant forwards all Accounts Payable Invoices to the Finance Director or Accounting Specialist for review along with an Applied Payment Report.

Upon approval from the Finance Director or the Accounting Specialist, the Accounts Payable Invoices are ready to be paid to the appropriate vendor.

The Accounting Specialist creates an Accounts Payable Invoice Transaction for each agency insurance and employee benefits invoice after approval from the Finance Director. The transaction captures the vendor #, the invoice #, the invoice date, the posting date, a short reference, and the expense account(s).

Once the transaction is created, the Accounts Payable Invoice for Agency insurances or employee benefits is ready for payment to the appropriate vendor.

Printed Check Processing

Blank checks are kept in a secure, locked cabinet. Only the Grant Accounts, the Accounting Specialist, and the Finance Director have access to blank checks. Accounts Payable Checks are printed using the Accounts Payable Module of the AccountMate System via the "Print Computer Check" feature. Only the Grant Accounts and the Accounting Specialist print checks. The Finance Director does not print checks.

Accounts Payable Checks are printed on pre-numbered, two-part checks. The original (face) part is delivered to the vendor. The duplicate (yellow) part is attached to the invoice and then filed.

Checks are printed by the Accounting Specialist in most cases. Checks may be printed by a Grant Accountant in emergency situations or special circumstances.

Each check requires two authorized signatures. The following board/employee positions are authorized to sign checks: Board Chair, Board Vice-Chair, Board Treasurer, Executive Director, and Finance Director.

Checks are printed weekly ~~with a 2-week rotation for the various programs~~. Checks for Agency insurances and employee benefits are typically printed monthly.

Checks are released for delivery at the discretion of the Finance Director.

A Grant Accountant prepares the checks for delivery via mail or other means each week.

ACH File Transactions

All employee travel advances and reimbursements are paid using ACH transactions. Some vendor payments may be issued as ACH transactions. The vendor maintenance file must be set as electronic payment. Only the Accounting Specialist and the Finance Director have access to the online banking system used to initiate ACH transactions with the bank.

The Accounting Specialist generates the ACH file using the "Print Computer Check" feature in the AccountMate System. Only vendors that have been set as electronic payment in the vendor maintenance file will be processed as an ACH transaction.

The ACH file includes the transaction date, the transaction total, the individual transaction amount, and the accounts to be debited/credited.

The Finance Director reviews and approves the Electronic Payment Report once the ACH file is generated. Upon approval from the Finance Director, the Accounting Specialist uploads the ACH file to the online banking system.

Duo-control available at the bank after bank merger is completed, meaning that both the Executive Director and Finance Director will need to approve the ACH file before bank processing.

Credit Card Purchases

An agency credit card is issued to each Program Director and the Finance Director. The credit limit on each card is set at an appropriate level depending on the specific needs of the program. Before a credit card is used, the Program Director must obtain an approved Purchase Order, when required (see Procurement and Purchasing process definition). Exceptions due to unusual circumstances and emergencies may be made at the discretion of the Executive Director or the Finance Director.

An Agency credit card may be used in the following situations: out-of-area travel expenses other than mileage and meals, online purchases, purchases from vendors who do not accept Purchase Orders or require payment at time of purchase, payment of utility accounts with a disconnection notice, and other purchases as approved by the Executive Director or Finance Director.

Once a purchase is made with an agency credit card, the program staff must complete a "Request for Check" form indicating that payment should be made to the credit card account. The form should include the amount of the credit card purchase and the expense account(s) to which the expense belongs. All supporting documentation such as the approved Purchase Order, when required, along with the Requisition for Purchase Order and any receipts or transaction confirmations should be attached to the form.

The Program Director must approve and sign the Request for Check and then forward it to the Finance Department.

The Request for Check is treated as all other Accounts Payable Invoices (see items I – III).

Credit Card Account Reconciliation

The credit card issuer provides monthly account statements. Only the Finance Director and Accounting Specialist have access to the credit card account online.

The Finance Director and the Accounting Specialist both review the Credit Card Account Statement when it is received.

Transactions are listed separately on the statement and online for each of the individual program accounts. The Accounting Specialist downloads the most recent credit card activity from the website at least monthly. During periods of high volume of activity, the credit card activity is downloaded bi-weekly.

The Accounting Specialist maintains a Credit Card Reconciliation Spreadsheet. The spreadsheet contains the following information for each charge transaction: the date, the name of the charging vendor, memo description, and amount. The spreadsheet also contains information concerning payments issued to the credit card account to include the following: the paid date, the check number, the date the payment was applied by the credit card issuer, and pertinent notes.

All charges are compared to payments made and any differences are noted and reconciled.

The Accounting Specialist notifies the Finance Director and the appropriate Program Director if there are any charges on the statement or downloaded from online that have not been submitted to the Finance Department for payment.

The Finance Director and the Accounting Specialist monitor the credit card account to detect any fraudulent activity and report such activity to the credit card issuer immediately.

Travel

There are two types of travel: Local and Out-Of-Area.

Local travel is usually the reimbursement for mileage when a personal automotive is used. This is often necessary where an individual is mobile between various site locations or within the scope of their employment, makes "Home Visits". Occasionally a personal automobile may be used in running errands on employer business. This type of travel is inherent to some positions.

Out-Of-Area travel incurs being further removed from the work area and usually involves an overnight stay away. Expense for business travel is expected to be reasonable and beneficial to program operations. The employee should obtain prior approval from the Program Director and from the Executive Director before registration is submitted or reservations made.

All out-of-area travel approval requests must be approved in advance by the Executive Director. The Program Director will approve and submit the request for out-of-area travel with the stipulated form that provides the Executive Director with a summary of the request. This involves registration fees, training agendas, location and method of transportation and how the various charges will be settled, either by credit card or by check. The Executive Director will approve the request, as indicated on the form.

The Executive Director's approval of the Out-of-Area Travel Request Form provides the authority for the Grant Accountant to prepare advance requests checks as determined on the approved form submitted.

The employee must submit the travel claim within 15 days after completion of the trip. The Grant Accountant shall reconcile the travel claim as quickly as possible upon the return for accuracy and completeness.

Authorized Expenses

The following expenses for attendance at meetings or other official appointments within the community may be reimbursed:

Travel:

Reimbursement may be made for transportation to and from official meetings or other official appointments by the least expensive, convenient means of transportation. Reimbursement may be made for travel costs for meetings within the community, which are held at a substantial distance from the individual's home. Such payments shall be in accord with the employer's regulation.

Per Diem:

A per diem (daily) allowance may be paid when attendance at a meeting requires overnight lodging. The per diem amount for Board members shall be in keeping with that of employees. Meals may be reimbursed when the time of an official meeting or other official appointment requires the attendance during a meal hour and when the meal is not otherwise provided. Meals are reimbursed to the per diem rate set by the employer.

Other Expenses:

Board members and program or policy council members requesting reimbursement should complete the appropriate expense form and submit for approval. Payment will be processed along with other payables in the next available check write

Petty Cash

Petty cash is available to certain programs to use for small purchases below \$200 for day to day needs when ordering items is impractical or inefficient. The specific amount for each program is determined by program needs and should not exceed \$300. Designated program staff are responsible for secure storage, authorization of use, and requests for reimbursements of petty cash. Petty cash is reconciled on a routine basis by program staff and any discrepancies are reported to the Finance Department.

A designated program staff member may authorize the use of petty cash. Use of petty cash does not require an approved Purchase Order.

After a purchase has been made, the user must return any unspent petty cash along with receipts to the designated program staff.

On a biweekly basis, the designated program staff member completes a Petty Cash Reimbursement Request form and must attach all receipts. The form must describe what was purchased, the amount paid, and the purpose of the purchase. The Program Director must approve and sign the form and include the expense account(s) to which the expense belongs. The form is then forwarded to the Finance Department. A Grant Accountant treats the Petty Cash Reimbursement Request using the same process for accounts payable invoices (see items I – III).

Once a check is issued for petty cash, the designated program staff member is responsible for returning the petty cash to the secure storage for future use.

The Grant Accountants and the Finance Director reserve the right to audit the petty cash balances at any time.

Major Inputs (and source of input)	Major Outputs (and customer/recipient)
Vendor Invoices, Request for Check Forms, Reimbursement Requests, Petty Cash Reimbursement Requests	Electronically printed checks, ACH transactions, payment of agency liabilities

Information Systems Supporting Process:
AccountMate GL Software Online Banking

Key Measures: (Types: Measure of Capacity, Measure of Performance)

Finance Director manages cash flow on a daily basis
See separate Cash Flow Schedule maintained on a weekly basis by Finance Director

Identified Control Gaps in the Process:
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Process Definition and Related Internal Controls

Payroll

March 1, 2018

Documented by: LAS	Reviewed by: RFS
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General Ledger Accounts Impacted:	Salaries and Wages/Fringe Accounts (51100-51200 and 51600), Wages Payable(22100), Withholdings Payable/Liabilities(22200-22995), Cash in Checking(11100)
Accounts Debited:	22100, 51100-51200, 51600
Accounts Credited:	22100-22995, 11100

Overview Process Description: Payroll

Process Starting Point:	Process Completion Point:
New hire employee set-up, applicable employee changes.	Payroll paid via ACH transactions, transactions posted to GL, payroll taxes paid via EFT/check

Risk Factors to be Addressed:	Identified Controls - (G) Gaps Identified:
See YVEDDI Risk Assessment Payroll	See YVEDDI Risk Assessment Payroll

Process Activities (performed by whom)

Employee Setup/Changes

Access to the employee maintenance is limited to the Executive Director, HR Director, Finance Director and Accounting Specialist. Only the HR Director is authorized to set up new hires and make changes to existing employees other than GL accounts and deductions. The Accounting Specialist is authorized to make changes to the GL accounts and deductions upon notification from the HR Director.

The AccountMate Administrator is responsible for granting access to users.

A Personnel Action Record (PA) form is completed at the program level for new hires and current employees with changes. The Program Director, Executive Director and HR Director must approve all Personnel Action Record's.

The HR Director completes the new hire setup or employee changes in the AccountMate System as previously outlined and forwards the Personnel Action Record to the Accounting Specialist.

The Accounting Specialist reviews the setup/changes in the AccountMate System and completes items as previously outlined, then signs and returns the Personnel Action Record to the HR Director.

Employees may submit address, phone number, tax withholding, and optional payroll deduction changes to the HR Director. The HR Director completes the changes in the AccountMate system and forwards the changes to the Accounting Specialist for review.

Timekeeping via Timesheet

Each employee for programs other than Transportation and Head Start/Migrant Head Start must complete a timesheet in Microsoft Excel format or handwritten to accurately reflect hours worked and leave time used for each two week pay period.

The employee must record daily the time he/she begins work, any unpaid lunch break, and the time work ends. Working hours are totaled per day.

The employee must complete a Leave Request for any hours scheduled but not worked indicating the type of leave used and purpose of leave. The Leave Request must be approved by the Program Director.

The employee records the sick, vacation, and/or holiday leave hours used on the timesheet. The employee records the subtotal of hours worked and leave hours used for each week. The employee also records the total of hours worked and leave hours used for the two week period. The employee records the hours for each department/program also.

At the end of each pay period, the employee's immediate supervisor reviews the timesheet for accuracy and makes any necessary changes.

The Program Director approves timesheets submitted by subordinate employees. The Executive Director approves timesheets recorded and submitted by Program Directors.

Once the timesheets are approved, the Program Director/ Executive Director submit the timesheets to the Finance Department for processing.

Timetrex Employee Setup/Changes

Transportation and Head Start/Migrant Head Start use Timetrex Software for employee timekeeping.

Access is limited to employees within each program. Transportation employees cannot access Head Start information and vice versa. The Accounting Specialist has access to the system for both programs.

Access to employee setup/changes is limited to designated employees for each program, the Program Director, and the Accounting Specialist.

The Timetrex system is maintained outside of the AccountMate System.

A designated employee from Transportation and Head Start uses the information from the employee's Personnel Action Record to set up a new hire or make changes to an existing employee.

Each employee is assigned a username and password, a quick punch ID and password, a default branch, a default department, and a default job.

The Accounting Specialist provides the AccountMate employee number to be added to each employee's information in Timetrex.

Employees with supervisory rolls are assigned a hierarchy level appropriate for the level of supervision.

Timekeeping via Timetrex

The Timetrex system can be accessed by employees on a desk-top PC, tablet, or mobile device.

The employee must "punch in" at the beginning of his/her workday and "punch out" at the end of the work day. The employee must also punch out/in to record unpaid breaks during the day. The employee must select the job that they are performing for each punch in. He/she may punch in under multiple jobs throughout the day.

For each employee, the Timetrex System records daily the hours worked per job.

Timetrex records hours worked by an employee beyond 40 hours in a single week as overtime hours.

The employee may request to use paid leave (sick, vacation, holiday, or flex time) through Timetrex. The designated supervisor has access to approve the leave request. The system records the approved leave hours for each employee.

Timetrex totals hours worked, overtime hours, and approved paid leave hours for each employee for each two-week pay period.

At the end of the two-week pay period, each employee must view his/her final accumulation of hours and electronically verify his/her hours.

The designated Supervisors and the Program Director must electronically authorize each employee's accumulation of hours at the end of each two-week pay period.

Applied Payroll Calculated from Timesheets

Access to payroll transactions in AccountMate is limited to the Accounting Specialist and the Finance Director. Timesheets are categorized by pay type (hourly employees, salaried employees, and timecard employees). Timecard transactions are utilized for employees working varying hours for multiple departments or programs.

The Accounting Specialist reviews each timesheet submitted to ensure hours are correctly calculated. Paid leave hours used are compared to current leave balances and necessary adjustments are made.

In the Applied Payroll/Payment Transaction Screen in AccountMate, the Accounting Specialist selects the pay type, the beginning and ending dates of the two-week pay period, the posting date, holiday hours for the pay period, and the optional payroll deductions that apply to the pay period.

The Accounting Specialist enters the total regular working hours, total overtime hours, and the total of each type of paid leave hours used for each timesheet for the hourly pay type.

The previous step is completed for the salaried pay type, excluding overtime hours.

A timecard transaction is entered for each timecard pay type employee for each department/program for which the employee has hours. The timecard transaction records total regular hours, total overtime hours, and the total hours of each type of paid leave. The GL accounts for salaries/wages (51100-51140), FICA (51200), and workers' comp (51600) is entered to correspond to the appropriate department/program.

The Accounting Specialist reviews the hours entered for each pay type.

Applied Payroll Calculated from Timetrex

All employees using Timetrex for timekeeping are setup in AccountMate with the timecard pay type. The file upload from Timetrex creates timecard transactions in AccountMate. The file from Timetrex is a CSV Excel file. Only the Accounting Specialist and the Finance Director have access to the Timetrex file upload procedures in AccountMate.

The Accounting Specialist exports a CSV file from Timetrex. The file is saved and reviewed.

The Accounting Specialist uploads the CSV file into AccountMate via the "Import Timecards" feature. Any errors appear in red and must be mitigated before the upload is saved.

Once the timecard transactions are saved, the Accounting Specialist prints a timecard entry report for review. The hours are reviewed and any paid leave used is compared to current leave balances for accuracy.

Working hours and paid leave hours are adjusted as needed by amending the timecard transaction.

A final review of the hours from the timecard transactions is performed once the timecard transactions are applied.

Paystub PDF and ACH Files

Generating the Paystub PDF File and the ACH Transaction File begins after all pay types from timesheets and Timetrex are applied. Direct deposit is mandatory for all employees. Access to this process is limited to the Accounting Specialist and the Finance Director. The HR Director reviews final payment to employees. Payments are issued 12 days following the end of each two-week pay period.

Through the “Print Payroll Check” feature in AccountMate, the Accounting Specialist generates and saves the Paystub PDF File. All pay types are combined and PDF printed by department, by employee number.

The check date is entered to correspond with the effective date of the ACH transaction.

The ACH Transaction File is generated and saved in the same process. The file contains the accounts that will be debited and credited, the individual account numbers and routing numbers, the amount of each transaction, and the effective date for the transaction (same as the check date).

The Accounting Specialist provides an electronic payment report for review by the HR Director. This report lists the net pay for each employee which matches the transaction amounts contained in the ACH file.

The Accounting Specialist uploads the ACH file using Capital Bank’s Online Banking System. The effective date, total transaction amount, and number of accounts affected are verified before completing the process. The deadline for the file upload is 4:29 PM EST the day prior to the effective date. A report from the online banking system containing the details of the ACH transaction is printed and compared to the electronic payment report from AccountMate. Copies are kept in a secure location.

The Accounting Specialist uploads the Paystub PDF File to the PaperlessPay Corporation website (www.my-estub.com). The release date for the PDF paystub is 7:00 AM EST on the actual pay date. Each employee has secure access to the website to view, print, or select email and text notifications for his/her paystub only. Only the Accounting Specialist and the HR Director have Administrator access to the website.

GL Posting and Review

Payroll transactions are posted to the General Ledger when the Payroll Module is transferred to the GL after completion of the payroll process, generally after uploads for the ACH File and the Paystub PDF File. Access to the payroll transfer is limited to the Accounting Specialist and the Finance Director. This process occurs for every two-week pay period.

Transactions for 22100-wages payable (credit) and program expense accounts 51100 series-salaries and wages, 51200-FICA, and 51600-workers’ comp (all debits) are posted to the GL according to the post-date chosen during the apply payroll process. This date is typically the day immediately preceding the actual payroll pay date. FICA includes Social Security, Medicare, and SUTA taxes.

Credits are made to 11100-cash in checking and 22200-22995 – withholdings payable on the check date chosen when the paystub PDF and ACH Files are generated. On this same date, 22100-wages payable is debited.

The Finance Director reviews and monitors all payroll transactions posted to the GL.

Credits are made to 11100-cash in checking and debits are made to 22200-22995 –withholdings payable once the withholdings are paid to the appropriate agency.

Payroll Tax Payments and Reporting

All Federal and State Payroll Tax Withholdings, Reports and Payments are withheld and submitted according to Federal and State laws. Only the HR Director has authorization to make changes in AccountMate to an

employee's tax withholdings status or allowances. The HR Director informs the Accounting Specialist of those changes. Access to Payroll Tax Payments and Reporting in AccountMate is limited to the Accounting Specialist and the Finance Director.

Social Security, Medicare, and Federal and State Income Taxes are withheld from an employee's taxable income in accordance with Federal and State laws. These amounts are calculated in the AccountMate System.

The employer share of Social Security, Medicare, and SUTA taxes are calculated in the AccountMate System in accordance with Federal and State laws.

Federal taxes due are paid after each payroll within 3 business days of the payroll paid date using the IRS's Electronic Federal Tax Payment System (EFTPS). This payment is an Electronic Funds Transfer (EFT) initiated by the IRS. The Accounting Specialist records the payment in the AccountMate System.

State income taxes due are paid after each payroll within 3 business days of the payroll paid date with a computer check printed through the AccountMate System.

The State Unemployment Tax Act (SUTA) taxes due are paid within 30 days of the end of each quarter.

Federal and State quarterly payroll tax forms are completed using the information in the AccountMate System and are printed from the Aatrix Module in AccountMate. The Accounting Specialist prepares the forms. The Finance Director reviews and signs the forms. The forms are then mailed to the appropriate Federal or State agency.

The quarterly Wage and Tax Report for SUTA is completed online using the NC Division of Employment Security's (DES) website within the deadline established by the Department of Economic Security (DES). Only the Accounting Specialist and the HR Director have user access to the website. The Accounting Specialist enters online the quarterly taxable income for each employee as generated from the AccountMate System. The DES website calculates the amount of SUTA taxes due. The Accounting Specialist verifies this against the SUTA taxes calculated in the AccountMate System.

The Finance Director approves all payments prior to submission.

Major Inputs (and source of input)	Major Outputs (and customer/recipient)
Timesheets input by payroll processor Time Trex upload	Payroll GL file, ACH file

Information Systems Supporting Process:
AccountMate GL System Payroll Module AccountMate GL System Vendor Subsidiary File AccountMate GL System Time Trex Payroll Time and Hourly Collection System

Key Measures: (Types: Measure of Capacity, Measure of Performance)
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Payroll processed every two weeks on a timely basis.

Identified Control Gaps in the Process:

Reliance upon one individual in terms of processing

Process Definition and Related Internal Controls

Purchasing

March 28, 2018

Documented by: DHC, RC	Reviewed by: RFS
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General Ledger Accounts Impacted:	
Accounts Debited:	Program related Expenditure Accounts
Accounts Credited:	Accounts Payable, Cash

Overview Process Description: Purchasing

Procurement and Purchasing Process
 Accounts Payable and Cash Disbursement Process
 Financial Reporting Closing Process

Process Starting Point:	Process Completion Point:
Purchase Requisition generated	Receipt of purchased item

Risk Factors to be Addressed:	Identified Controls - (G) Gaps Identified:
See YVEDDI Risk Assessment	See YVEDDI Risk Assessment
	Approval levels identified
	System access and process controls

Purchasing and Procurement

Section §200.318 General Procurement Standards paragraphs (d), (e), and (f) require non-Federal entity's procurement procedures to avoid duplicative purchases and encourage non-Federal entities to enter into inter-entity agreements for shared goods and services. Language in paragraphs (d), (e), and (f) is longstanding language which has always encouraged state and local governments subject to A-102 to avoid duplicative purchases and to enter into common procurements to promote efficient use of Federal awards

The policy set forth in this document establishes standards and guidelines for the procurement of supplies, equipment, and services to ensure that they are obtained as economically as possible through an open and competitive process, and that contracts are managed with good administrative practices and sound business judgment.

Non-Discrimination Policy - It is our agency's policy to only purchase goods or services from vendors and suppliers who do not discriminate on the basis of race or gender.

Policy Goal – The goal of this Purchasing Policy is to ensure that goods and services are procured in the most cost effective manner necessary to meet the programmatic needs of our Agency and to comply with the necessary Federal Regulations.

Purchasing Authority – All Program Directors shall have the authority to initiate purchases on behalf of their respective programs.

Codes of Conduct - YVEDDI follows the Federal Requirements for procurement as found in OMB Uniform Grant Guidance/Super Circular.

No employee, officer, or agent shall accept gifts or gratuities of value in any way that might influence the purchase of supplies, equipment, and/or services, or participate in the selection or award of a contract for personal benefit. *(See Employee Handbook for more information on Codes of Conduct for all YVEDDI staff)* Staff shall notify their immediate supervisor if they are offered such gifts.

No employee, officer, or agent shall accept gratuities or participate in the selection or award of a contract for personal benefit. *(See employee handbook for more information on Codes of Conduct for all YVEDDI staff)*

No officer, board member, employee, or agent shall participate in the selection or administration of a vendor if a real or apparent conflict of interest would be involved. Such a conflict would arise if an officer, board member, employee or agent, or any member of his/her immediate family, his/her spouse/partner, or an Agency that employs or is about to employ any of the parties indicated herein, has a financial or the interest in the vendor selected.

Competition - All procurement transactions must be conducted in a manner involving full and open competition. Purchasers will:

- Be alert to any noncompetitive practices among contractors that may restrict, eliminate or restrain trade.
- Not permit contractors who develop specifications, requirements or proposals to bid on such procurements.
- Award contracts to bidders whose product/service is most advantageous in terms of price, quality and other factors.

- Issue solicitations that clearly set forth all requirements to be evaluated.
- Reserve the right to reject any and all bids when it is in the Agency’s best interest.

Authorizations

Amount of Purchase	Required Approvals
Any requisition for equipment or purchase exceeding \$999.99	Executive Director
\$30,000.00 or more	1.Executive Director – reported to Finance Committee
	2.Approval of Board Chairman and Chair of Finance Committee

Purchasing Procedures- are designed to establish general compliance with certain government regulations which provide for an effective system of procurement including the reasonable assurance that unnecessary or duplicate items are not purchased for any programs. These procedures ensure a process, which will maximize competition by being:

- Organized and structured
- Reasonable and equitable
- Documented and approved by the appropriate authorities
- Consistent with Federal and State requirements
- Uniformly applies, and
- Open for public review and scrutiny

License Verification, Debarment and Suspension – Buyers must actively attempt to verify that a vendor has an active license when applicable such as construction, and/or is not debarred, suspended or otherwise excluded from or ineligible for participation in Federal Assistance Programs or activities.

Procedures to determine if vendors are, would be verifying the licensure through State licensing websites and saving a copy to file. In addition it is required that a Federal Tax ID be submitted for any payment requests.

Program Directors and accounting staff may check the Suspension and Debarment List at the following websites:

- www.SAM.gov**
- www.doa.state.nc.us/PandC/actions.asp**

Provisions Included in All Contracts

- Equal Employment Opportunity
- Copeland “Anti-Kickback” Act
- Davis-Bacon Act
- Contract Work Hours and Safety Standards Act
- Clean Air Act and the Federal Water Pollution Control Act

Special Purchasing Conditions

Emergencies:

Where equipment, materials, parts, and/or services are needed, quotations will not be necessary if the health, welfare, safety, etc. of staff and protection of our Community Action Agency property is involved.

Single Distributor/Source:

Sole source purchases will be made only when solicitation of multiple vendors is not feasible and one of the following conditions apply:

- The item or service is only available from one source.
- The situation is a public emergency.
- The awarding agency approves the purchase, or
- Competition is deemed inadequate (insufficient bidders)

SECTION 5311 PROCUREMENT CHECKLIST

Procurements, conducted by Section 5311, sub-recipients must be in compliance with applicable Federal and State Laws, Rules, Regulations, and Local Procurement Procedures.

The Procurement Checklists are intended to assist the sub-recipient in conducting a proper procurement, provide documentation that all applicable requirements were followed and expedite the approval process.

The checklists incorporate the State’s local Government Procurement Requirements as stated in NC General Statute 143-129, the Federal Transit Administration’s (FTA) requirements as stated in FTA Circular 4220.1D, the FTA Master Agreement and Guidance in the Federal Transit Administration’s Best Practices Manual.

The checklists are for the following thresholds:

Micro-Purchases <\$9,999

Price Quotes \$10,000-\$29,999

Must receive 3 quotes

Informal Bids \$30,000-\$89,999 All

Must receive 3 quotes; Must complete PTD Procurement Check List and submit to PTD for prior approval

Formal Sealed Bids >\$90,000 for construction – Must accept sealed bids; PTD must review all specifications prior to solicitation; Must accept at least 3 bids

Compliance with Federal and State Procurement Requirements in addition to the Bus (Pre-Award and Post-Delivery Reviews), Buy America, Suspension and Debarment, Lobbying, and Americans with Disabilities Act requirements is monitored through the use of the procurement checklists.

Section 5311 sub-recipients must submit the appropriate completed Procurement Checklist with the Request for Reimbursement that is submitted to the Public Transportation Program. Attach a copy of the executed certifications for applicable Federal requirements for Price Quotes and Informal Bids and formal bids to the checklist.

Requests for Reimbursement that are received without the required attachments will be returned to the Grantee unpaid.

The Grantee's authorized official or the individual delegated authority to submit Requests for Reimbursement must sign the certification statement at the bottom of the form for procurement. Public Transportation Program staff review the completed form and appropriate attachments to insure that all requirements were met. Public Transportation Program approval is only provided for formal bids and for informal quotes when purchasing rolling stock or completing construction/renovation projects. Sub-recipients must receive written approval from the division prior to awarding the contract.

The Request for Reimbursement form and Procurement Checklist will be returned to the sub-recipient if the required information is not provided or is incomplete. Instructions will be provided that advise the sub-recipient of corrective action that must be taken for the division to reimburse the sub-recipient for eligible project costs.

The checklist and all supporting documentation must be retained by the sub-recipient for at least three (3) years following closeout of the project by the department.

WRITTEN PROTEST PROCEDURES

Any protest of the YVEDDI Purchasing Procedure from an individual or vendor are requested to be placed in writing by the person having the protest and submitted to the appropriate Administration/Management staff for follow up.

Information received in writing will be investigated by the responsible Administration/Management staff to determine the appropriate follow up.

Protest of Requirements Prior to Award:

The solicitation document shall provide potential bidders with the opportunity to take exception to specifications and/or requirements. Protests of requirements received after the time identified in the solicitation document shall be considered untimely and shall be rejected.

Protest of Award:

If, prior to award of contract, a protest is received in writing and filed on the grounds that the award is not in conformance with the provisions of the solicitation document, the contract or award shall not be awarded until the protest has been withdrawn or a decision has been reached by the Agency.

Decisions:

The decision of the Board of Directors shall be final and binding upon the contractor and the contractor shall abide by the decision.

Disputes Subsequent to Award:

Disputes subsequent to award may include, but not be limited to, contention over terms, pricing, payment, scope and/or deliverables. A dispute resolution and escalation clause, describing resolution procedures and the appropriate parties to which the matter may be escalated, shall be included in solicitation documents and contracts, as applicable.

Disputes:

The decision of the Finance Committee of the Board of Directors (subject to approval of the Board of Directors) shall be final and binding upon the contractor and the contractor shall abide by the decision.

All decision or responses regarding the protest will be placed in writing and submitted in a reasonable period of time following receipt of the protest.

The Program Director is responsible for notifying the Grantor in the event a contractor or potential contractor initiates protest/dispute actions.

The protester must exhaust all administrative remedies with the Agency before pursuing a protest with the funding source.

Process Activities (performed by whom)

Initial Purchase Requisition

An employee completes a Purchase Requisition listing the items to be purchased and submits to their respective Program Director for approval.

Purchase Requisitions should provide a budget line item reference.

The Program Director reviews the requisition for compliance with the various requirements discussed previously and for available funding based upon the budget line item noted.

Requisitions requiring additional approvals, such as the Executive Director or Board of Directors, due to amount or item, are addressed and the appropriate approvals are required to be obtained.

The approved Requisition is forwarded to the Purchasing Manager. Purchasing Manager creates Purchase Order. The Purchasing Manager creates a Purchase Order in the AccountMate GL System, based upon the approved Requisition.

The related controls maintained in the GL System, such as limited access and numerical order are inherent in the system.

The Purchase Order is created electronically and forwarded to Finance Director for approval along with the approved requisition. The Purchase Order and Purchase Requisition are electronically returned to the Program Director

A printed Purchase Order is maintained in a file by the Purchasing Manager.

Purchase Orders that are not approved by the Finance Director are voided in the system.

New Vendor

If a Requisition for Purchase Order involves Federal or State funding and a new vendor is being utilized, the Purchasing Manager will search the Suspension and Debarment websites to determine if the new vendor is a viable source.

Receipt of Goods

Once goods are received by the program, the authorized Purchase Order, along with the Purchase Requisition, are matched to the invoice. The invoice is approved by the Program Director and attached to the Purchase Order and Purchase Requisition. All three documents are submitted to the Finance Department to be processed for payment.

Final documentation resides in the Finance Department in the related vendor file.

Blanket Purchase Orders

For larger programs with purchases that are common and frequent, such as for Community Transportation Program (CTP) van and bus maintenance, Blanket Purchase Orders can be requested, effectively using the same process as described above.

Purchase Order Reporting

The Purchasing Manager provides a weekly purchase order summary report to all of the Program Directors. Separate warehouses have been set up in the GL system under the Purchase Order Module, which provide separate reporting for each program and in some programs, multiple locations or vehicles.

Currently, the Purchase Order Module is not linked to the accounts payable module nor to the GL.

Major Inputs (and source of input)	Major Outputs (and customer/recipient)
Purchase Requisitions, Purchase Orders, Accounts Payable Transactions	Purchase Order Reports, maintenance of Purchasing Files

Information Systems Supporting Process:
AccountMate GL Software

Key Measures: (Types: Measure of Capacity, Measure of Performance)

Finance Director reviews Purchase Order Summary Reports on a regular basis as a means of monitoring spending levels in each program.

Identified Control Gaps in the Process:
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None noted.

Process Definition and Related Internal Controls

Fixed Assets

March 28, 2018

Documented by: LAS	Reviewed by: RFS
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General Ledger Accounts Impacted:	
Accounts Debited:	Fixed Assets – 19000, Other Assets – 19050
Accounts Credited:	Miscellaneous expense Program 00 – 55900, Miscellaneous Program 00- 54230

Overview Process Description: Fixed Assets

Procurement and Purchasing Process
 Accounts Payable and Cash Disbursement Process
 Financial Reporting Closing Process

Process Starting Point:	Process Completion Point:
Purchase Order generated (See Procurement and Purchasing Process definition)	Fixed Asset recorded on master Fixed Asset List at actual cost and depreciation scheduled

Risk Factors to be Addressed:	Identified Controls - (G) Gaps Identified:
See YVEDDI Risk Assessment Fixed Assets	See YVEDDI Risk Assessment Fixed Assets

Process Activities (performed by whom)

Initial Value/Useful Life Determination

The Purchasing Manager is responsible for maintaining and updating the master Fixed Asset List. The Purchasing Manager also maintains a list of Fixed Asset additions, disposals, and program transfers for each fiscal year. The Finance Director reviews both lists and holds final authority concerning Fixed Asset determinations. Fixed Assets are tracked according to the program that has possession of the asset.

Property cards for each listed asset are maintained by the Purchasing Manager.

The total cost of an item includes shipping, handling, installation expenses, and non-refundable sales and use taxes.

Items with a total cost of \$500 or more are recorded as a fixed asset.

The item should have a useful life of more than one year.

If the item meets these requirements, the Purchasing Manager will add the Fixed Asset to the master list and to the Fixed Asset Additions List for the appropriate fiscal year.

The Purchasing Manager includes information to properly identify the fixed asset such as make, model, serial number, description, purchase order number, date acquired, and exact location of possession.

General Ledger Review for Fixed Assets

A separate review of the General Ledger for Fixed Assets is performed by the Accounting Specialist. The Accounting Specialist maintains a list of Fixed Asset additions and disposals for each fiscal year.

The Accounting Specialist reviews the General Ledger each month to identify Fixed Asset purchases and disposals through sales.

The Accounting Specialist records each Fixed Asset that has been purchased or sold during the month according to which program the asset belongs.

The cost of the fixed asset is listed at the actual book cost recorded in the General Ledger. The disposal is listed at the cost listed on the master Fixed Asset List.

The list of Fixed Asset additions and disposals through sales is shared with the Purchasing Manager and the Finance Director.

Program Transfers and Disposals

Program transfers and disposals are initiated at the program level. The programmatic staff are responsible for notifying the Purchasing Manager of such transactions.

A Fixed Asset can be transferred between programs within the agency. The appropriate program staff notifies the Purchasing Manager of such transfer via a Property Transfer Form. This form must be approved by the Program Director of the program that purchased the asset originally.

The Property Transfer Form includes the program that originally held the asset including the exact location, the program receiving the asset including the exact location, and identifying information for the asset.

The Purchasing Manager reassigns the asset to the new program on the master Fixed Asset List. The transaction is also recorded on the list of transfers for each fiscal year.

Fixed Assets that no longer have a useful life can be disposed. The appropriate program staff notifies the Purchasing Manager each time a Fixed Asset is disposed via a Property Disposal Record. This form must be approved by the Program Director.

The Property Disposal Record contains the program holding the asset, the location, identifying information for the asset, the disposal date, and the reason for disposal.

The Purchasing Manager removes the asset from the master Fixed Asset List. The asset is placed on the Asset Disposal List for the fiscal year in which it was disposed.

Fixed Asset Record Reconciliation

Fixed Assets are tracked by the Purchasing Manager and the Accounting Specialist. The records are reconciled monthly to ensure accuracy. The Finance Director has final authority concerning the Fixed Asset additions, transfers, and disposals.

The Accounting Specialist shares the current fiscal year list of Fixed Asset additions and disposals identified in the General Ledger with the Purchasing Manager for reconciliation against the Purchasing Manager's current fiscal year list each month.

Each list is adjusted if necessary to ensure that all Fixed Asset Additions have been recorded at actual book cost and that all Fixed Asset additions have been recorded for the month. If necessary, the Purchasing Manager adjusts the Fixed Asset Master List to reflect actual book cost.

Each list is adjusted if necessary to ensure that all Fixed Asset disposals are recorded each month along with the original cost of the Fixed Asset. The Purchasing Manager adjusts the Fixed Asset Master List if necessary to ensure that all disposed assets have been removed from the list.

The Purchasing Manager makes periodic physical reconciliations of the Fixed Assets by location. The physical observations attempt to make a percentage coverage of the total assets by program and for the Agency as a whole on a fiscal year basis.

The Finance Director reviews this reconciliation process.

Depreciation

The Schedule for Depreciation of Fixed Assets is completed by a third-party CPA firm. The Finance Director provides updated fixed asset transactions to the CPA firm, periodically, as required. The CPA firm uses BNA Depreciation Software to provide the GAAP and Tax Depreciation calculations used in the Financial Statements and annual Tax Return.

The final list of Fixed Asset additions and disposals for the fiscal year is provided to the third-party CPA firm by the Finance Director at the end of each fiscal year. The Fixed Asset Master List is also provided.

The CPA firm uses the current fiscal year list of Fixed Asset additions and disposals to prepare the Depreciation Schedule for each fiscal year.

Once completed, the CPA firm provides the Depreciation Schedule to the Finance Director.

The Finance Director uses the Depreciation Schedule to assist with preparing the Financial Statements at the close of each fiscal year.

Capital Leases

YVEDDI is the Lessee of certain assets recorded as Capital Leases. These assets are maintained in the Fixed Asset Ledger and the related Amortization is included in the Depreciation Expense recorded in the Fixed Asset detail maintained by the CPA firm.

Capital Lease related Assets and Liabilities are recorded at the present value of the minimum lease payments.

Lease agreements that may qualify for capitalization are authorized and executed by the Executive Director and/or the Finance Director.

In-Kind Contributions

YVEDDI receives Fixed Asset donations which are typically used by the Agency to satisfy certain cost sharing requirements of various Grantor contracts.

Each in-kind contribution that may qualify as an asset that may be capitalized as a Fixed Asset is reviewed by the Finance Director to determine the appropriate amount to be capitalized. Typically, in-kind contributions are capitalized at their fair market value with a review and comparison of the actual cost related to the item donated. Donors may provide Comparable Value Statements to the Agency related to the value of the donated item.

In-kind contributions may be classified as a Fixed Asset or a Capital Lease, depending upon the asset involved.

The In-kind Assets are maintained in the Fixed Asset Detail Ledger and the related Amortization or Depreciation is calculated by the third party CPA firm.

Financial Reporting

Journal entries related to Fixed Assets are prepared and recorded monthly by either the Accounting Specialist and approved by the Finance Director or prepared directly by the Finance Director. The journal entries are typically recorded for an estimated amount of depreciation, as a net reduction of the Fixed Asset account, and as increases or decreases in Fixed Assets for additions or deletions recorded based upon the Fixed Asset General Ledger and record reconciliation process.

Fixed Asset balances in the General Ledger are reconciled at the end of the fiscal year with the amounts provided from the CPA System Reports and their Fixed Asset updates and related depreciation calculations by the Finance Director.

The General Ledger carries the Fixed Asset balance, Net of Depreciation. Details related to the Fixed Assets are maintained in the Fixed Asset Master List and the depreciation details are maintained in the BNA system, which is maintained by the CPA firm.

Fixed Asset journal entries are made in a manner which updates the balance sheet account using an offsetting account in Program 00, other expense. As described in the Financial Close Process, the Fixed Assets purchased by the program is adjusted with an entry through Program 00. This allows the program accounting to maintain its integrity in terms of providing monthly program reports. This results in GAAP related Financial Statements when reporting combined program results, while keeping the program results in agreement with program reporting requirements.

Restricted and Unrestricted balances are maintained and reconciled on the Fixed Asset Detail Reconciliation Schedule which is maintained by the Finance Director.

Major Inputs (and source of input)	Major Outputs (and customer/recipient)
Purchase Orders, Accounts Payable Transactions, Property Transfer forms, Property Disposal Records, Fixed Asset Sales Receipts	Fiscal Year Fixed Asset Additions, Transfers and Disposals Lists, Master Fixed Asset List Maintenance, Depreciation Schedule

Information Systems Supporting Process:
BNA Depreciation Software – Prepared by CPA firm AccountMate GL Software

Key Measures: (Types: Measure of Capacity, Measure of Performance)

Reconciliation with Fixed Asset detail schedules
Purchasing Manager makes periodic physical reconciliations
Accounting Specialist and Purchasing Manager make periodic reconciliations based upon the transaction activity recorded

Identified Control Gaps in the Process:

None noted.

Process Definition and Related Internal Controls

Long-Term Liabilities and Investments, Retirement Plan

April 27, 2018

Documented by: RFS	Reviewed by: RFS
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General Ledger Accounts Impacted:	
Accounts Debited:	Cash, Investments, insurance expense
Accounts Credited:	Long-term Debt, Line of Credit, Capital Lease obligations

Overview Process Description: Treasury Management, LTD, Capital lease obligations

Cash Flow Management
 Financial Reporting Closing Process

Process Starting Point:	Process Completion Point:
Board approval of proposed transaction, Insurance review with Broker	Recording and amortization of debt, payment of insurance premiums, recording of investment asset

Risk Factors to be Addressed:	Identified Controls - (G) Gaps Identified:
See YVEDDI Risk Assessment	See YVEDDI Risk Assessment

Long-Term Debt

The Board of Directors is required to authorize any new borrowings under any credit related facility. YVEDDI currently has two term loans outstanding; each secured by real estate Fixed Assets. Both loans were approved by the Board. Both loans are amortized on a monthly payment schedule based upon the terms of the loan agreement.

YVEDDI currently has a line of credit facility that is renewed on an annual basis with the lender. This credit facility is approved by the Board each year.

Capital Lease Obligations

Capital Leases have resulted from transactions with copier providers and with Duke Energy for lighting, as well as with propane vendors for vehicle gas conversions. The leases have been incurred in normal operations of the Agency and accordingly have been authorized by the Executive Director or the Finance Director, or both.

Capital Lease Assets are included in the Fixed Asset Process. The Capital Lease obligations related to the Capitalized Assets are recorded in accordance with the appropriate GAAP.

Treasury Management

YVEDDI maintains a checking account with an FDIC insured banking institution. The account includes various treasury management functions that work within the account to maximize insured balances. The functions include an ICS account, which deposits excess funds into other banks to maintain FDIC insurance on the balances. The functions also include an internal sweep mechanism, which provides for maximizing interest income on the balances maintained.

YVEDDI maintains and operates all of the receipts and disbursements for the various programs through one bank checking account. A separate payroll bank account is not used by the Agency.

Consequently, all disbursements for the Agency, including payroll and related payroll taxes and other trust fund type of disbursements, such as Retirement plan contributions and all other withholdings, are made through the one checking account.

Investments

YVEDDI may receive investments in the form of stock or other asset contributions. YVEDDI maintains a policy of review and acceptance of the investment by the Board, which will also determine at that time whether the asset should be converted into cash or maintained in the form of the asset contributed. The stock or other investment asset contributed is booked at the fair market value of the asset at the time of the contribution.

Process Activities (performed by whom)

Long-Term Debt

Long-Term Debt is initially recorded at the amount of the balance due based upon the loan contract executed.

Any related costs in terms of obtaining the loan proceeds are capitalized as deferred loan costs (other assets).

The Finance Director provides the journal entry to enter the Board authorized loan balances and related assets.

Bank loan amortization and related interest expense are drafted each month from the YVEDDI checking account as authorized by the executed loan documents.

The Grant Accountants provide the related monthly journal entry related to long-term debt balances. The journal entries are approved by the Finance Director.

The Finance Director agrees the GL balance for the loans to the loan balance provided by the bank, on a monthly basis, as financial reports are issued.

Capital Lease Obligations

Capital Lease obligations are recorded at the total value of the lease obligation payments required. See the Fixed Asset Process definition for Capital Lease Assets for the process related to the corresponding assets being recorded.

To simplify the process, the obligation is typically recorded at the full value of the lease payments required, without discounting for any related finance or interest expense amount that might be included in the obligation. This results in the total amount paid being capitalized as an asset, including finance costs.

Lease payments are recorded by the Grant Accountant into the program expense line item, if required by the grant. If not required by the grant, such as the L. H. Jones Family Resource Center, lease payments are charged by the Grant Accountant directly against the liability account.

Journal entries made and cash disbursements made, involving Capital Lease activity by the Grant Accountants, are reviewed and approved by the Finance Director.

The Finance Director reviews the Capital Lease Obligation balance in the GL on a monthly basis and agrees to the balance maintained with the Fixed Asset monthly update schedule maintained by the Accounting Specialist.

Treasury Management

The Finance Director provides Treasury Management for the Agency.

The Finance Director monitors and manages Cash Flow for the Agency by reviewing the daily bank balance and upcoming checks and deposits.

The Cash Flow Spreadsheet provides for weekly cash flow projections, which allows for anticipated disbursements projected against the cash balance updated for daily deposits.

The Agency maintains a line of credit with the lending institution where it maintains its cash balances. The management of the credit line is included in the Cash Flow projections managed with the Cash Flow Spreadsheet.

Cash Management attempts to maintain consistent balances throughout the various accounts utilized, including the Insured Cash Sweep (ICS) account. The line of credit helps to provide a consistent balance in the accounts during times of slower cash receipts.

Journal entries to record the line of credit activity are created by the Grant Accountant or Accounting Specialist. All journal entries are approved by the Finance Director. The cash balance is reconciled at the end of each month through the bank reconciliation process.

Major Inputs (and source of input)	Major Outputs (and customer/recipient)
Cash management Receipts and Disbursement Activity	Cash Flow Monitoring Spreadsheet

Information Systems Supporting Process:
AccountMate GL Software Bank Statement, Online Banking

Key Measures: (Types: Measure of Capacity, Measure of Performance)

Reconciliation with online Bank balance and activity
Accounting Specialist and Finance Director make periodic reconciliations based upon the transaction activity recorded

Identified Control Gaps in the Process:

Reliance upon one individual to direct Treasury activity

Process Definition and Related Internal Controls

Indirect Cost Rate Structure

March 28, 2018

Documented by: RFS	Reviewed by: RFS
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General Ledger Accounts Impacted:	
Accounts Debited:	Program 01, all applicable direct cost programs
Accounts Credited:	Program 01

Overview Process Description: Fixed Assets

Indirect Cost (IDC) Rate Application Process
 Accounts Payable and Cash Disbursement Process
 Financial Reporting Closing Process

Process Starting Point:	Process Completion Point:
IDC Rate Application Process	Rate Approval Letter

Risk Factors to be Addressed:	Identified Controls - (G) Gaps Identified:
See YVEDDI Risk Assessment	See YVEDDI Risk Assessment

Process Activities (performed by whom)

Indirect Cost (IDC) Rate application process

Each year, YVEDDI files an IDC Rate proposal with the cognizant oversight agency, the U.S. Department of Health and Human Services. 2 CFR Part 230 (OMB Circular A-122) provides the guidance for cost reimbursement sub-awards to non-profit agencies.

Cost allocation methodology

The proposal is for an IDC Rate based upon actual costs for a fiscal year. The proposal is based on YVEDDI's Audit Report and Statement of Functional Expenses.

The proposal addresses all elements of cost incurred by YVEDDI and identifies shared costs that require allocation.

The Agency treats all costs as direct costs except general administration and certain general expenses. Therefore, the direct allocation method had been used in allocating indirect costs and the simplified allocation method is used to calculate the indirect cost rate.

DIRECT COSTS

Direct Costs are costs that can be identified specifically with a program and therefore are charged directly to that program. The accounting system records these costs as they are incurred within the series of accounts assigned for the purpose and further distribution is not required.

INDIRECT COSTS

Indirect Costs are costs incurred for common objectives, primarily general and administrative, and therefore cannot be readily and specifically identified with a particular program or activity. These costs are grouped into common pool(s) and distributed to benefiting activities by a cost allocation process.

COST POOL AND BASE FOR DISTRIBUTION

The Agency has created an Administrative Services Pool consisting of salaries, fringe benefits, and non-salary costs. The Administrative Services Pool is charged with all the indirect costs as defined. The pool is distributed to the various program activities on the basis of their expenses with the exception of those expenses deemed exclusions by Federal or State entities.

NON SALARY COSTS

Each category of non-salary expenditures is reviewed and an allocated based upon the allocation methodology for the identified type of expenditure.

Financial Reporting

On a monthly basis, the Grant Accountants charge each applicable program for their respective share of indirect costs based upon the amount of applicable direct costs incurred by the program.

The Indirect Costs (IDC) charges are booked by journal entry in the General Ledger System for each respective program by the respective Grant Accountant. Each journal entry is approved and posted to the GL by either the Accounting Specialist or by the Finance Director.

The Indirect Costs (IDC) pool expenditures are maintained in a separate program (01) in the GL System. During the fiscal year, journal entries are made to allocate the applicable costs incurred and charged to the IDC program, to the other programs operated by the Agency. The IDC rate is used to make the monthly calculation and related journal entry. This provides a means for each program director to see the amount of actual IDC charges being incurred during the fiscal year and better manage their particular budget.

As a result, during the fiscal year, Program 01 provides an IDC billing amount, indicating the amount of total billings against each respective program's direct costs, which is booked against the actual costs incurred and charged to Program 01.

At the end of the fiscal year, the inter-fund billings related to the IDC Program, are eliminated for combined financial statement reporting purposes, resulting in the General and Administrative cost column as shown on the Statement of Functional Expenses. The elimination is made only on the spreadsheet used to create the Financial Statements and is not eliminated on a formal basis in the GL system.

Major Inputs (and source of input)	Major Outputs (and customer/recipient)
Purchase Orders, Accounts Payable Transactions, Payroll	GL Reports

Information Systems Supporting Process:
AccountMate GL Software

Key Measures: (Types: Measure of Capacity, Measure of Performance)

GL reports for Program 01 used to monitor spending level

Identified Control Gaps in the Process:

None noted.

Process Definition and Related Internal Controls

Financial Statement Close Process

January 3, 2018

Documented by: RFS	Reviewed by: RFS
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General Ledger Accounts Impacted:	Financial Statement Close process impacts all GL accounts
Accounts Debited:	All
Accounts Credited:	All

Overview Process Description: Financial Statement Close

Financial Statement generation
 Audit compliance and reporting

Process Starting Point:	Process Completion Point:
Review of current month Fund Statement, Revenue and Expense Statement and Agency Statement of Revenues and Expenses	Issuance of monthly Financial Statements Completion of monthly close checklist

Risk Factors to be Addressed:	Identified Controls - (G) Gaps Identified:
See YVEDDI Risk Assessment Financial Close	See YVEDDI Risk Assessment Financial Close
Material Misstatement of account balances or Financial Statements as a whole	

Process Activities (performed by whom)

General Ledger Access

Access to the General Ledger is limited. Only accounting personnel are authorized to update changes to the ledger. See IT Process discussion regarding user access.

The AccountMate Administrator is responsible for granting access to users.

All journal entries are either entered directly by or approved by the Finance Director.

External Software and providers that are used by the Agency.

NexLAN is the GL system support provider and provides AccountMate Software support as required and authorized by the System Administrator.

Atrix provides Payroll and ACA Reporting Support.

System backups are provided nightly through the general system maintenance and support provided by A+ Computer Support.

~~Paperless Pay Corporation provides digital access to individual payroll information such as pay stubs, W-2s and other forms as required for employee communication.~~

Paychex payroll detail (hours and approvals) are accumulated in the payroll application.

CTS System billing is summarized and entered into the GL system manually.

Volunteer hours are accumulated and reported through a Volunteer System Software. Summary schedules are provided by the RSVP Manager.

Senior Services software has been purchased and will provide summary schedules of volunteer driver time and miles, as well as meals served at nutrition sights and through meals-on-wheels.

Child Plus software is used by Head Start and Migrant Head Start to track services and compliance on a program level.

Pension Retirement Plan compliance and tracking is maintained on the Asset Manager's System via their web-site.

General Ledger Programs

YVEDDI maintains General Ledgers for the following programs:

GL No.	Program Name
00	Local Effort
01	Indirect Cost Allocation
02	Older Americans Act (PTRC reporting Stokes, Surry, Yadkin)
03	Elderly and Disabled transportation
04	RGP transportation
05	Family Resource Center (Facilities, Operations), Surry County Senior Center
06	RSVP (fiscal year-end March 31 reciprocal GL. No. 46)
07	DENR – LiHeap
08	Head Start – transportation
09	TSP Cares
10	CTP – Davie, Stokes, Surry, Yadkin
14	Duke Helping Hands/YVEDDI Weatherization, Inc. (reciprocal)
16	NC Pre-K
17	NC Pre-K (construction)
22	Head Start
23	East Coast Migrant Head Start (fiscal year-end October 31 reciprocal GL No. 24)
24	East Coast Migrant Head Start (fiscal year-end October 31 reciprocal GL No. 23)
32	WAP-LIHEAP Cares COVID
34	Pilot Mountain Senior Center
35	Yadkin County Senior Center (Yadkinville)
36	Yadkin Valley Senior Center (Jonesville)
37	East Bend Senior Center
39	Marriage License Fee (CFW Stokes, Surry, Yadkin)
40	FVPSA
41	Family Domestic Violence Program (CFW Stokes, Surry, Yadkin)
42	CACFP (fiscal year-end September 30, reciprocal GL No. 43)
43	CACFP (fiscal year-end September 30, reciprocal GL No. 42)
45	Governor’s Crime Commission
46	RSVP (fiscal year-end March 31 reciprocal GL. No. 6)
47	Sexual Assault – DOA (CFW Stokes, Surry, Yadkin)
48	Governor’s Crime Commission - Underserved
50	Community Service Block Grant (OEO)
51	Divorce Filing Fee (CFW Stokes, Surry, Yadkin)
52	DENR – HARRP
53	TSP NCDHHS Vaccinations
54	HAARP Cares/COVID
55	Consumable Warehouse (in process of winding down)
58	TSP APP DEV/CAPIT
61	HS COVID Cares Act
62	CTP Mobility 5310

The ledgers are maintained for each program on AccountMate, as well as the chart of accounts.

The monthly accounting files are maintained on the C: drive of the Finance Director, with back-ups occurring weekly to the H: drive of the Finance Director in the following folders:

- Monthly Financial Statements Shared drive: O:/Financials
- Monthly close folders by year
- Financial Statement audit reports by fiscal year on Shared drive folder
- Bank reporting maintained in bank folder on Shared drive
- Proper authorization from the Finance Director is required to add or delete or make any change to the Chart of Accounts.

Systems integrated with the General Ledger

Accounts Payable/Cash Disbursements

The Accounts Payable Application is integrated with the General Ledger.

For items where a Purchase Order is required, a match is performed by the Program Director to determine that receipt of items requisitioned has occurred.

The associated cost or expense is recorded at the point of entry of the invoice. No cost or expense is accrued at the point where receipt has occurred for the Purchase Order.

The Program Director provides the line item budget code used for posting by the Grant Accountant.

The Grant Accountants are authorized to post the Accounts Payable activity once they enter invoices for their particular programs.

The Finance Director reviews the Purchase Journal Account Distribution for the Accounts Payable Application and reviews and approves the Applied Payment Journal maintained by the Grant Accountant. Cash Disbursements are made and recorded through the Accounts Payable Application. Refer to the Cash Disbursements Process for details and controls for Cash Disbursements. Bank reconciliations are prepared at month-end by the Accounting Specialist and reviewed by the Finance Director.

Refer to the Cash Disbursements Process for details related to the Accounts Payable Posting Process.

Payroll

Refer to the Payroll Process definition for more detail as it relates to the accumulation and the posting of the payroll.

Employee new hire access and termination procedures are performed by the HR Director.

Once payroll is processed by the outside payroll provider, the reports are downloaded to begin the journal entry process to enter the values in the general ledger by the Accounting Specialist.

~~The payroll activity is posted to the General Ledger after each payroll processing period by the Accounting Specialist.~~

The Finance Director reviews the payroll posting for each payroll processing period.

~~The Accounting Specialist transmits the ACH file to the bank for processing. The Finance Director reviews the bank draft against the payroll General Ledger postings.~~

The related payroll taxes and tax withholdings are processed via ACH **through the payroll processor**. ~~The Accounting Specialist processes the payments and the Finance Director approves the payments through the Cash Disbursement Process.~~

The Finance Director reviews the General Ledger payroll postings with the amounts disbursed and agrees the amounts to the bank draft or check.

~~Pension~~ **Retirement** Plan contributions are made by the 15th of the following month for the Agency contribution, while ~~Pension~~ **Retirement** plan contributions withheld from employees are deposited **issues a check** within three **seven** days of the payroll disbursement. The ~~Pension~~ **Retirement** Plan contributions are calculated by the Accounting Specialist, disbursed through the Cash Disbursement Process and reviewed and reconciled in the Asset Manager System by the HR Director.

Revenue/Accounts Receivable/Cash Receipts

Refer to the Billing/Accounts Receivable/Revenues Process definition for more detail.

Community Transportation Program (CTP) Administrative Assistant provides invoice summary billing schedules to be processed. The invoices are approved by the CTP Program Director. The Grant Accountant enters the invoices into the Accounts Receivable Application.

CTP billing for all system miles and trips provided are recorded and processed through the CTS System. Billings include NC Tracks by County (Medicaid through county DSS), other private Medicaid providers, 5310 and 5311 and Mobility Program related billings, county related billings for RGP and E&D (ROAP), Inter-fund billings Head Start, Migrant Head Start and OAA, other vehicle rentals with PTRC and local inter-funds. CTS reporting is summarized for the GL by the CTP Administrative Assistant. The invoices and summaries are reviewed and approved by the CTP Program Director.

Allowance for doubtful accounts provision is reviewed at month end. Typically, balances over 90 days old are reserved as a provision against the Accounts Receivable balance. During 2018, the transition to NC Tracks has delayed collections related to Medicaid trips in CTP billing. Accordingly, the reserve balance calculation has more nuance in terms of determining. The Finance Director determines the balance to be reserved.

FRC Manager approves monthly occupancy billing created by Grant Accountant. The Accounting Specialist enters the invoices for non-related renters into the Accounts Receivable Application. A journal entry is prepared for rent charged to related programs occupying space.

OAA billing journal entry is created from a summary of the ARMs reports for Davie, Surry and Yadkin counties. The journal entry is created by the Grant Accountant.

CSBG, CTP (admin, operating, mobility), HS, MHS, RSVP, CFW (DV,SA,MLF,DFE), FVPSA, GCC, WAP, Yadkin County, PTRC (OAA, Senior Centers), United Funds from each county, County allocations, RGP funding. Grant Accountants submit reports (See Grant Reports process detail) which request reimbursement for expenditures during the prior month or period. For county funding or United Funds, allocations are received on a scheduled basis determined by the entity providing the funds. Funding is received primarily by ACH transfer with the local funding (county and United Funds) typically received by check.

Funding received by check is deposited in the finance office via the remote deposit system for the bank. Funding is logged in and deposited and coded accordingly. Deposits are then booked into the GL via the Accounts Receivable Cash Receipt Application. Deposits and the GL are reconciled via the Bank Reconciliation Procedure. The Finance Director provides Treasury Management functions by tracking deposits and disbursements in the bank account.

Systems not integrated with the General Ledger

The following processes are not integrated with the General Ledger, but applications in the AccountMate System are used to process the transactions.

Purchasing/Purchase Orders/Purchase Requisitions

Refer to the Purchasing Process definition for more details.

Purchase Orders are generated in the AccountMate Purchasing Application by the Purchasing Manager. Purchase Requisitions are approved by the Program Directors and submitted to the Purchasing Manager.

The Executive Director approves all Purchase Requisitions in the amount of \$1,000 or more.

The Purchasing Manager reviews the requisition for vendor compliance with Suspension and Disbarment regulations and for compliance with the Grant contract.

The Purchasing Manager creates the Purchase Order in the AccountMate System.

The Finance Director approves the Purchase Order.

The Purchase Order is returned to the Program Director to be matched with the invoice upon receipt of the goods.

Fixed Assets/Depreciation and Maintenance

Refer to the Fixed Assets Process for more detail regarding acquisition of Fixed Assets and Depreciation and Maintenance of those assets. The Fixed Asset Process also addresses the intangible assets and related amortization.

The Fixed Asset Ledger is maintained by our board selected audit firm. Our audit firm also provides the depreciation calculation. A local version of the Fixed Asset ledger is maintained by the Purchasing Manager.

The Fixed Asset ledger is updated by the Accounting Specialist from entries made to the General Ledger. The Accounting Specialist reviews all of the General Ledgers for Fixed Asset entries and accumulates those on a spreadsheet.

The Accounting Specialist reconciles the Fixed Asset ledger, Depreciation Expense and Accumulated Depreciation to the General Ledger. The Finance Director reviews the reconciliation. Typically, the Fixed Asset Ledger is updated at six months and at fiscal year-end.

Sales Tax Receivables

1. Sales tax activity is captured by the Grant Accountants at the point of processing invoices for payment.
2. Invoices are monitored by Grant Accountants for sales tax that should have been charged by the vendor. These amounts are accumulated monthly and reported and remitted to the state.
3. Sales tax refunds are applied for on a semi-annual basis.
4. The CTP program accumulates and receives a gas tax refund from its gas payment program. The revenue is recorded by the Grant Accountant at the point of receipt.

Prepaid Expenses

1. Prepaid expenses activity is generated through the Cash Disbursements Process and is determined by the Finance Director as to the amount.
2. Prepaid expenses are reviewed by the Finance Director on a monthly basis and adjusted through journal entry by the Finance Director.

Grants Receivable

Refer to the Program Reporting Process for more detail related to the Grants Receivable reporting. Grants Receivable are recorded by program based primarily upon the monthly grant reports submitted to the Grantor (See monthly grant reports in Program Reporting Process).

Monthly or as required Program Grant Reports are reviewed by the Finance Director. This occurs either after an on-line submission and agreement to funds received or a review of a manual report submission, depending upon the program. Each Grant Accountant matches the receipt of the funds into the bank with the amount of the report submission.

Head Start drawdowns are made by the Finance Director through the Federal Payment Management System. The drawdown is based upon the program expenditures made since the previous drawdown. The Grant Accountant tracks and matches the receipt into the bank.

The Agency Statement of Revenues and Expenses is run on a monthly basis to review and determine the amount per program of expenditures to be applied for reimbursement. The OAA program is provided a consistent allocation each month (PTRC 1/12th, Yadkin County, 1/12th) and the Domestic Violence Council for Women grants are funded in a quarterly amount, while CSBG, WAP, HS, MHS, RSVP, FSVPA and GCC and CTP administrative, operating and mobility grants are typically based upon reimbursement reports submitted to the Grantor.

The Finance Director determines the amount of Grant Receivable balance for the month and makes the corresponding adjusting journal entry (See discussion related to maintaining cash basis program general ledgers and adjusting certain balance sheet accounts through Program 00).

5. Deferred Revenue

Deferred Revenue calculations, if applicable, are determined and made by the Finance Director.

Deferred Revenue can occur in cases where the grant proceeds may be received before the related services are performed.

The Finance Director makes the related journal entry and determines the applicable remaining balance sheet amount to be adjusted to. Typically, there is not enough deferred revenue activity to maintain a separate subsidiary ledger.

6. Accruals and Retirement Plan Liabilities

Accrual and Retirement Plan Liabilities calculations are maintained on an Excel spreadsheet and are primarily related to accumulated leave and benefit accruals, maintained by the Accounting Specialist and reviewed and approved by the Finance Director. These balances are typically adjusted at fiscal year-end.

The payroll and benefits related accruals are maintained through the Balance Sheet Liability accounts and related Contra accounts. Accordingly, as wages and benefits or coverages are paid, the Contra accounts are charged, while the liability accounts accumulate the various liabilities per payroll processed. Certain of the wage and payroll tax accounts are credited as wage and tax charges are made to the various programs.

The Finance Director reviews the balance sheet accounts for each payroll processed and at month-end for the various benefits being withheld and paid.

The Finance Director determines whether any non-recurring accrual entry should be booked.

7. Lease and Capital Leases

1. Lease and rent payments are made through the Accounts Payable/Disbursements Process and are charged to the appropriate account line item as determined by the Program Budget. Typically, a Purchase Order is required for approval. Lease contracts are maintained in the Finance Department and are executed by the Executive Director and/or the Finance Director and/or the Program Director.
2. Capital Leases consist of Duke Power light improvements at various facilities, financed copier leases and certain financed propane conversions on buses.
3. Capital Lease balances are updated either directly by the payment made through the Accounts Payable Process or by adjusting journal entry, depending upon the lease.
4. Right-to-use assets and related liabilities are calculated and maintained on a separate spreadsheet by the Finance Director. Balances are updated on a six month or quarterly basis, depending upon the level of activity or changes.

8. Line of Credit and Installment Notes

1. YVEDDI maintains several notes payable secured by collateral owned by the Agency. The notes are typically secured by real estate or vehicles.
2. The Agency maintains a line of credit which is renewed on an annual basis.
3. See LTD, Treasury Management Process definition for more discussion related to bank loans and their authorization and management.
4. Debt Compliance Reporting consists of semi-annual (December) internally generated Financial Statements and annual Audited Financial Statements.

V. Recurring Journal Entries and Adjusting Journal Entries

Certain recurring journal entries are supported by detail spreadsheets which are updated for the monthly activity and then used to reconcile the GL account balances. The Grant Accountants and the Accounting Specialist provide a copy of the unposted journal entry to the Finance Director for approval.

The Finance Director posts the entry to the GL.

Journal entries prepared by the staff are typically used to allocate amounts or balances across programs or within programs. Examples include IDC billings, FRC billings to occupants, Consumables Warehouse billings (discontinued in FYE18), Transportation billings to YVEDDI programs, and other inter-fund allocations in OAA. Typically, in-kind and YVEDDI grant matching entries are made by journal entry.

The Finance Director approves all journal entries and posts the entries to the GL. The Accounting Specialist can approve and post journal entries in the absence of the Finance Director.

Adjusting Journal Entries are made and posted by the Finance Director during the Monthly Close Process.

Financial Statement Generation

Overview of Account Activity by Program

Transactions are processed by the various Grant Accountants and the Accounting Specialist. The transactions are processed through applications such as Accounts Payable, Accounts Receivable and Journal entries. The transactions are processed in accordance with the budget line items (accounts) as stipulated by the various program grant contracts. Accordingly, these entries do not address certain financial reporting requirements, such as Fixed Assets, Depreciation, Amortization, Notes Payable or related Note Payments and related Interest Reporting, Lease Reporting Requirements, Capital Lease Reporting, and Grants Receivable and Grants Payable.

Grant Accountants and the Accounting Specialist use their method of recording activity and transactions to provide support through the General Ledger for the various monthly reports required to be filed for each grant. These reports are typically used to validate the expenditures made in each program during the course of the reporting period. As a result, the reports do not necessarily adhere to Financial Accounting Reporting Principles, but rather to statutory requirements as prescribed by the various grant contracts.

In order to provide meaningful monthly Financial Statements, the Finance Director uses the accounts in program 00 to provide the necessary adjustments needed to provide Financial Accounting Reporting Principle Compliance for monthly combined Agency level Financial Statements. The Fund Statement for the Agency accounts are also in program 00 and accordingly, adjustments made to the Fund Statement Accounts and the related revenue and expense activity reflected in program 00 provide the account balances that are typically not created or addressed by the activity showing in the various program ledger balances.

Monthly Financial Statement Generation

The generation of monthly Financial Statements begins with the running of the Agency level Fund Statement, Revenue and Expense Statement and the Agency Statement of Revenues and Expenses.

Accounts Payable activity is posted to the General Ledger for the month. Accounts Payable activity is posted continuously during the month. At month end, a review is made by the Finance Director to determine that all monthly activity in the Accounts Payable was posted. The Accounts Payable Aging Report is run for the month and reconciled to the GL.

The Finance Director reviews all journal entries made to the General Ledger for the month.

Accounts Receivable activity is posted to the General Ledger for the month. Accounts Receivable activity is posted continuously during the month. At month end, a review is made by the Finance Director to determine that all monthly activity in the Accounts Receivable was posted. The Accounts Receivable Aging is run for the month and reconciled to the GL.

Allowance for Doubtful Accounts balance is reviewed at end month end, using the Accounts Receivable Aging, to determine the appropriate balance.

Fund Statement account balances are reviewed and reconciled to the supporting detail as applicable:

- Cash Reconciled to Bank Reconciliation
- Accounts Receivable reconciled to Accounts Receivable Aging
- Grants Receivable
- Prepaid Expenses
- Sales Tax Receivables
- Fixed Assets activity and related Depreciation
- Accounts Payable reconciled to Accounts Payable Aging
- Payroll Withholding and Accruals
- Accrued Liabilities
- Line of Credit Balance
- Note Payables Balances
- Capital Lease Obligations

Fund Statement is reviewed noting that inter-fund activity balance is equal to 0.

Finance Director makes any adjusting journal entries for the month related to the Reconciliation Process performed in no. 5, above.

The monthly Fund Statement, Revenue and Expense Statement and the Agency Revenue and Expense Statement are all run again for the month.

The Finance Director reviews to determine that all adjusting entries have been reflected and does another review of the account balances noted in no. 5, above.

The Finance Director reviews the monthly financial statements, noting that the statements balance and are in agreement with each other.

The Finance Director runs the final version of the monthly Financial Statements and reviews the Financial Statements and completes the Financial Statement Preparation Checklist.

The final reviewed monthly Financial Statements are distributed to the Executive Director and the staff of Directors at a monthly meeting and reviewed and discussed.

The Finance Director prepares the Board Financial Dashboard on a bi-monthly basis, to be distributed in the bi-monthly Board packet. The Financial Dashboard provides an overview at the Agency level of budget vs. actual.

Grant Accountants provide monthly Budget Statements to their respective Program Directors for review and compliance with their respective statutory budgets.

The final reviewed Financial Statements are distributed to the Finance Committee and through the Committee Meeting minutes, subsequently to the Board of Directors, on a bi-monthly basis.

FYE Financial Statements

Financial Statements generated for the fiscal year-end Audit are generated primarily in the same manner as the monthly Financial Statements, with the following additions performed by the Finance Director:

The detail Agency Statement of Revenues and Expenses Statement is run and reviewed for completeness. The Statement of Functional Expenses is produced from the detail Agency Statement of Revenue and Expenses by grouping the detail in accordance with the statement format.

Eliminations related to certain in-kind transactions are identified

IDC related billings, other cost sharing billings are eliminated.

GAAP Financial Statements are prepared by the Finance Director

- Statements of Financial Position
- Statements of Activities
- Statements of Functional Expenses
- Statements of Cash Flow

The Schedule of Expenditures of Federal and State Awards is prepared by the Finance Director.

Detail related to various notes to the Financial Statements is provided by the Finance Director.

Major Inputs (and source of input)	Major Outputs (and customer/recipient)
Integrated GL Modules	Financial Statements
Non-integrated financial information	Budget Statements
Various software data and reports as described	Audit detail and support

Information Systems Supporting Process:
AccountMate GL Software and related, integrated modules
Network environment and communications support, including various software applications

Key Measures: (Types: Measure of Capacity, Measure of Performance)

Financial Statements prepared and distributed on a regular basis.

Compliance reporting by program.

Identified Control Gaps in the Process:
--

Reliance upon one individual in the Finance Director position to generate reporting.

Process Definition and Related Controls

Program Budgeting

March 1, 2018

Documented By and Date:	Reviewed By and Date:
Original Submission: DHC - CSBG Administrative Assistant 11/12/2018 Revision by: DHC -02/19/2018	Reviewed by: CSBG Director 1/12/2018, RFS

General Ledger Accounts Impacted:
<u>As Listed on the Budgeted Revenue and Expense Statement for each program.</u> Although all YVEDDI programs will impact some of the same GL accounts, there will be some variations due to the specific nature of each program and the services they provide. The program number is represented by the first two numbers of each account. As an example, the GL accounts impacted by the CSBG Program are: GL 42100, GL 51100, GL 51200, GL 51300, GL 51400, GL 51600, GL 5300, GL 53150, GL 53210, GL 53464, GL 54100, GL 54115, GL 54140, GL 54200, GL 54210, GL 54510, GL 54680, GL 54751, GL 54800, GL 54920, GL 54940, GL 55615, GL 55910,

Overview Process Description: Budgeting Process

GL No.	Program Name
00	Local Effort
01	Indirect Cost Allocation
02	Older Americans Act (PTRC reporting Stokes, Surry, Yadkin)
03	Elderly and Disabled transportation
04	RGP transportation
05	Family Resource Center (Facilities, Operations), Surry County Senior Center
06	RSVP (fiscal year-end March 31 reciprocal GL. No. 46)
07	DENR – LiHeap
08	Head Start – transportation
09	TSP Cares
10	CTP – Davie, Stokes, Surry, Yadkin
14	Duke Helping Hands/YVEDDI Weatherization, Inc. (reciprocal)
16	NC Pre-K
17	NC Pre-K (construction)
22	Head Start
23	East Coast Migrant Head Start (fiscal year-end October 31 reciprocal GL No. 24)
24	East Coast Migrant Head Start (fiscal year-end October 31 reciprocal GL No. 23)
32	WAP-LIHEAP Cares COVID
34	Pilot Mountain Senior Center
35	Yadkin County Senior Center (Yadkinville)
36	Yadkin Valley Senior Center (Jonesville)
37	East Bend Senior Center
39	Marriage License Fee (CFW Stokes, Surry, Yadkin)
40	FVPSA
41	Family Domestic Violence Program (CFW Stokes, Surry, Yadkin)
42	CACFP (fiscal year-end September 30, reciprocal GL No. 43)
43	CACFP (fiscal year-end September 30, reciprocal GL No. 42)
45	Governor’s Crime Commission
46	RSVP (fiscal year-end March 31 reciprocal GL. No. 6)
47	Sexual Assault – DOA (CFW Stokes, Surry, Yadkin)
48	Governor’s Crime Commission - Underserved
50	Community Service Block Grant (OEO)
51	Divorce Filing Fee (CFW Stokes, Surry, Yadkin)
52	DENR – HARRP
53	TSP NCDHHS Vaccinations
54	HAARP Cares/COVID
55	Consumable Warehouse (in process of winding down)
58	TSP APP DEV/CAPIT
61	HS COVID Cares Act
62	CTP Mobility 5310

The budget process is maintained and for each program noted above, as each major program grouping, such as Weatherization, may involve several different budgets within the program grouping.

Process Starting Point:	Process Completion Point:
<p>All YVEDDI programs will assemble their FY allocations from their appropriate grant sources. They will then gather information from various reports generated from AccountMate as well as different portals, and spreadsheets generated by each program to compile the necessary information to begin the budget formulation process.</p> <p>As an example, CSBG will utilize information from the following sources to begin their budget formulation process.</p> <p>CSBG will assemble their CSBG FY Allocations, various reports from AccountMate, information from AR4CA, and previous years CSBG spreadsheets to determine the budgetary needs for the program.</p>	<p>All YVEDDI programs will have a procedure for the completion and final authorization of their proposed budgets.</p> <p>The CSBG process is as follows: The FY CSBG Budget is Reviewed and Approved by YVEDDI Executive Director prior to submission to OEO for final approval.</p> <p>Once OEO approved, the county/line item breakdown is given to the CSBG Grant Accountant.</p>

Risk Factors to be Addressed:	Identified Controls – (G) Gaps Identified:
<p>Each YVEDDI program will have different areas that will prove to be vulnerable to negative outcomes. Each program will monitor their expenses and compare those to their line item budgeted amounts on a monthly basis or sooner as needs dictate.</p> <p>One risk factor for CSBG is in the area Participant Support.</p> <p>Untimely review of participant check request expenditures compared to Participant Support line item balance on the budget standing could lead to overspending.</p>	<p>Continual regular monitoring of AccountMate Reports as well as program reports to access the standing of each line item and/or budgeted expenses.</p>
<p>For all programs that participate in the cost-share process with line items such as utilities and occupancy, timely notification of increases or unexpected expenses are imperative so that programs can process budget changes if appropriate. When budget changes are not allowed or funds have been exhausted for that line item, decisions must be made as to the manner in which outstanding charges will be paid.</p>	

Process Activities (performed by whom)
Process Activities are performed by the YVEDDI Program Director and other staff that has been deemed appropriate.
CSBG Director and CSBG Administrative Assistant perform process activities for the CSBG Program.

Process narrative and flowcharts (check one) ___ Yes/ ___ No

AccountMate Access (as it pertains to information generated for CSBG Program Budget maintenance)
 Access to AccountMate is limited. Only accounting personnel and others as deemed necessary to complete job functions are authorized to utilize AccountMate.

The Finance Director is responsible for granting access to users.

All entries made in AccountMate are approved by and under the guidance of the Finance Director.

YVEDDI Program Budget Forms

Each YVEDDI program has budget forms that are unique to their program and are provided by their Grantors. Each Program Director will utilize the form(s) to present the proposed budget to their Grantors.

Within the CSBG Program, access to the CSBG Program Budget (Forms DSS6844S-OEO and DSS6844N) is limited. Only the CSBG Director and CSBG Administrative Assistant are authorized to access the CSBG Program Budget Forms and Information.

The CSBG Director is responsible for granting access to users.

All entries, changes, and/or deletions are approved by and under the guidance of the CSBG Director.

All information and reports generated by AccountMate is provided to the Program Directors and any other staff deemed appropriate via email and/or by hard copy.

Program Budget Generation

Each of the YVEDDI programs will generate their proposed budgets by similar methods. However, each program will have different requirements and methods for determining needs for budget proposals.

CSBG Program Budget Generation

The FY Allocation is received from DHHS/OEO for the upcoming year.

The CSBG Director and CSBG Administrative Assistant begin the process of creating the next fiscal year's budget.

The Year End Budget Revenue and Expense Statements for Program (CSBG) is reviewed from the past two years.

The current fiscal years' Budget Revenue and Expense Statements for Program (CSBG) is reviewed.

The current fiscal year's and past two year's CSBG expense spreadsheets are reviewed.

Expenses for the current fiscal year as well as the past two years are compiled by line item as well as county.

In order to set the Client Services line item budget amount, the past two years of client services are reviewed as well as the OEO Form 212 (One-Year Work Program) – Projected Outcome Measurers. The budget amount requested for Client Services must be justifiable in accordance with past client expenditures and projected Outcome Measurers.

Working within the next FY Allocation, budget amounts are set for each line item in order of necessity and flexibility.

If the CSBG Director finds that there is a deficit in the next FY Allocation in relation to the core CSBG operating expenses, the CSBG Director will evaluate the areas of impact and make necessary adjustments within the CSBG Program.

Once the budget amounts are finalized, the budgeted amounts are entered into the line items on the DSS 6844S – OEO. The final step in the budget creation is completing the breakdown for each line item within the four counties that the CSBG program serves.

After the completion of the budget creation process, final allocation numbers are reviewed by the CSBG Director and CSBG Administrative Assistant.

New for FY 2018-2019, all travel expenses must be pre-approved by the YVEDDI Finance Director/Executive Director in accordance with the YVEDDI Travel Policy. (This will include all travel related expenses such as staff travel, meetings, conferences, etc.) Once approval is given, the Travel Expense Budget must be submitted to OEO for pre-approval before submitting in Forms DSS 6844S-OEO and 6844N.

The upcoming FY OEO CSBG Forms DSS 6844S-OEO and 6844N are sent to the Finance Director for review.

Once approved by the Finance Director, Forms DSS 6844S-OEO, 6844N, and 25175S are sent to the Executive Director for review and final approval.

Once approved, Forms DSS 6844S-OEO, 6844N and 25175S are sent to OEO for approval.

One the CSBG FY Budget is accepted by OEO, a county breakdown by line item allocations is submitted to the Executive Director for approval and then to the Finance Director/CSBG Grant Accountant for utilization in AccountMate.

Process for Maintaining Spreadsheets

Each YVEDDI program will create spreadsheets that are useful to meet the program's needs of tracking information as deemed necessary. They will use information from various sources such as AccountMate Reports and program specific portal reports.

CSBG Program spreadsheets are created in the following manner:

The CSBG Program Director and CSBG Administrative Assistant create and maintain various spreadsheets for use in the CSBG Program to help maintain and monitor regular budgeted expenses. The information from the spreadsheets is also used to create monthly, quarterly, and yearly reports and graphs. The AccountMate Reports used to provide budget information are the Check Register Reports, the Budgeted Revenue and Expenses Statement for Program Reports, Purchase Order Line Item Reports, Revenue and Expense Statements, General Ledger Line Item Reports, along with general invoices, and the monthly DSS Form 1571 and 286.

The CSBG Check Request is used to maintain each county/success coach's allotment for participant support. This line item budget is maintained on a weekly/bi weekly basis and monthly expenditures are checked against the Budgeted Revenue and Expenses Statement for Program Reports.

Program Budget Changes and Realignment Process

Each YVEDDI program has different restrictions and methods for requesting changes to their approved budgets from their Grantors. Some programs may be able to request a simple Budget Transfer Request (BTR) while others may have to complete an entirely new budget each time they request a change in any part of an approved budget.

CSBG Program Budget Changes and Realignment Process

The CSBG Director and CSBG Administrative Assistant begin the process of reviewing the current fiscal year's budget.

The current fiscal year's Budget Revenue and Expense Statements for Program (CSBG) are reviewed as well as the past two years (as applicable).

Expenses for the current fiscal year as well as the past two years are compiled by line item as well as county (as applicable).

If the CSBG Director finds that there is a deficit in the current FY Allocation in relation to the core CSBG operating expenses, the CSBG Director will evaluate the areas of impact and make necessary adjustments within the CSBG Program.

Once the revised budget amounts are finalized, the budgeted amounts are entered into the line items on the DSS 6844S – OEO and details are given on the 6844N. The final step in the budget change or realignment is completing the breakdown for each line item within the four counties that the CSBG program serves.

After the completion of the budget change or realignment process, revised numbers are reviewed by the CSBG Director and CSBG Administrative Assistant.

Once the CSBG FY Budget is accepted by Office of Economic Opportunity (OEO), a county breakdown by line item allocations is submitted to the Executive Director for approval and then to the Finance Director/CSBG Grant Accountant for utilization in AccountMate.

Then, Forms DSS 6844S-OEO, 6844N, and 25175S are sent to the Executive Director for review and final approval.

Once approved, Forms DSS 6844S-OEO, 6844N and 25175S are sent to OEO for approval.

Major Inputs (and source of input)	Major Outputs (and customer/recipient)
Major Inputs are data from AccountMate Reports, program specific portals, and program spreadsheets	The final program budget completed and approved by the YVEDDI Executive Director and Finance Director as applicable to be submitted to the program Grantor.

Information Systems Supporting Process:
<p>AccountMate and other program specific portals.</p> <p>CSBG uses AccountMate and Accountable Results for Community Action (AR4CA). Head Start uses AccountMate and Child Plus and Red E Set Grow. CTP uses AccountMate and DOT related schedules, CTS Tripmaster/Foxster-OPCO and Assetworks. OAA uses AccountMate and PTRC budget forms 732a and 732 for each county. RSVP uses AccountMate and Volunteer Report. Weatherization uses AccountMate and AR4CA. DV/SA uses AccountMate and CAP60 for reporting. Senior Centers and FRC use AccountMate and ServTracker and NCID.</p>

Key Measurers: (Types: Measure of Performance)
<p>Key Measure for the budget is acceptance by the program Grantor and that the program budget will be sufficient and acceptance to achieve the expected results agreed upon in the contract.</p> <p>Key Measure for the program is meeting the outcomes, goals, or meeting the set targets identified in the grant application process and agreed upon in the contract.</p> <p>For CSBG: Key Measure for the budget is acceptance by OEO. Key Measure for the program is meeting Outcome Measurers listed on chart - CSBG Grant Application OEO Form 212.</p>

Identified Control Gaps in the Process:

Grant and Contract Compliance Management

GL No.	Program Name
00	Local Effort
01	Indirect Cost Allocation
02	Older Americans Act (PTRC reporting Stokes, Surry, Yadkin)
03	Elderly and Disabled transportation
04	RGP transportation
05	Family Resource Center (Facilities, Operations), Surry County Senior Center
06	RSVP (fiscal year-end March 31 reciprocal GL. No. 46)
07	DENR – LiHeap
08	Head Start – transportation
09	TSP Cares
10	CTP – Davie, Stokes, Surry, Yadkin
14	Duke Helping Hands/YVEDDI Weatherization, Inc. (reciprocal)
16	NC Pre-K
17	NC Pre-K (construction)
22	Head Start
23	East Coast Migrant Head Start (fiscal year-end October 31 reciprocal GL No. 24)
24	East Coast Migrant Head Start (fiscal year-end October 31 reciprocal GL No. 23)
32	WAP-LIHEAP Cares COVID
34	Pilot Mountain Senior Center
35	Yadkin County Senior Center (Yadkinville)
36	Yadkin Valley Senior Center (Jonesville)
37	East Bend Senior Center
39	Marriage License Fee (CFW Stokes, Surry, Yadkin)
40	FVPSA
41	Family Domestic Violence Program (CFW Stokes, Surry, Yadkin)
42	CACFP (fiscal year-end September 30, reciprocal GL No. 43)
43	CACFP (fiscal year-end September 30, reciprocal GL No. 42)
45	Governor’s Crime Commission
46	RSVP (fiscal year-end March 31 reciprocal GL. No. 6)
47	Sexual Assault – DOA (CFW Stokes, Surry, Yadkin)
48	Governor’s Crime Commission - Underserved
50	Community Service Block Grant (OEO)
51	Divorce Filing Fee (CFW Stokes, Surry, Yadkin)
52	DENR – HARRP
53	TSP NCDHHS Vaccinations
54	HAARP Cares/COVID
55	Consumable Warehouse (in process of winding down)
58	TSP APP DEV/CAPIT
61	HS COVID Cares Act
62	CTP Mobility 5310

Overview Process Description: Grant Contract compliance

The process overview provided is specific to CSBG, however, each program noted above works within its particular grant contract in a manner similar to that described in the process listed below and in compliance with the regulations and stipulations particular to their contract.

Programs will also use their designated software portal for reporting compliance.

Process Starting Point:	Process Completion Point:
<p>All YVEDDI programs will follow their approved program contract for guidelines, rules, and regulations as well as any instructional documentation.</p> <p>CSBG will follow the guidelines set forth in their approved grant application from The Department of Health and Human Services, Office of Economic Opportunity under the Community Services Block Grant Act 42 U.S.C. § 9901 <i>et seq.</i>, referred to as “the CSBG Act.”</p> <p>CSBG will utilize the Results-Orientated Management and Accountability (ROMA) principles, as an ongoing tool to plan and evaluate the progress of their case management and customer experiences.</p> <p>State Establishment of Agency Standards for CSBG Eligible Entities under 678B of the CSBG Act, 42 U.S.C. § 9914 help provide a framework for understanding the role of the agency and the areas of compliance that must be met. The Agency Standards help identify vulnerable areas which need improvement within the agency. Compliance with these standards ensures that the agency will have the appropriate capacity to provide the required support and resources to its programs.</p>	<p>At completion point, YVEDDI programs will have followed all guidelines, rules and regulations of their approved grants in order to carry out the mission set forth in their grants. The overall process completion point would be at the end of the program year. However, continual reviews of compliance would be done on a regular basis throughout the year.</p> <p>At the end of each fiscal year, the CSBG Director and staff will evaluate the progress that has been achieved and compare that to the 212 Work Plan portion of the grant and previously set outcomes for the program using the ROMA cycle.</p>

Risk Factors to be Addressed:	Identified Controls – (G) Gaps Identified:
<p>Risk factors in non-compliance with grants among the programs would develop from not understanding the requirements set forth in the approved program grant, not keeping apprised of the progress or lack thereof in regards to agreed upon outcomes, and not understanding the role that YVEDDI as an agency plays in the compliance of daily operations.</p>	<p><u>Programmatic</u> - Continual monitoring of program documents and utilizing all information systems supporting the programs and to make sure the program is meeting the goals set forth in providing services to the targeted population. <u>Fiscal</u> - Continual regular monitoring of AccountMate and other sources of financial information so that each program is operating within its financial award. <u>Agency/Board Governance-</u> The YVEDDI Board packets contains information regarding the state of the agency. It is a valuable resource for staying informed regarding grant compliance issues.</p>
Process Activities (performed by whom)	
<p>Process Activities are performed by the YVEDDI Program Director and other staff that has been deemed appropriate.</p> <p>CSBG Director, CSBG Administrative Assistant, and CSBG Success Coaches as deemed appropriate perform process activities related to grant and contract compliance and monitoring.</p>	

Process narrative and flowcharts (check one) ___ Yes/ ___ No

Programmatic Compliance

All programs will need to evaluate the design and structure of their program to make sure it is in compliance with the mission, guidelines, and requirements for providing the required service(s) to the intended individuals.

For CSBG, we will review our contract to make sure that our structure is in compliance with the requirements for delivering appropriate resources/services to individuals in the program in order to achieve set performance outcomes.

Fiscal Compliance

All programs will follow their guidelines for managing and maintaining appropriately the allocated funds for their program. They will utilize AccountMate, information and reports generated from their required program portals, as well as any other spreadsheets for properly maintaining their budget.

At the end of each month, each Program Director receives a Budget Statement from their related Grant Accountant for fiscal compliance review.

Periodically, or as needed when determined by the review of the Finance Director, budgets are reviewed in a session including the Executive Director, Finance Director and Program Director. Reviews increase in frequency in the fourth quarter of the program year to allow for budget revisions or changes in spending to be done on a timely basis.

Agency/Board Governance Compliance

All programs must understand and comply with their grant and contract requirements related to all aspects of the Agency and Board governance.

The CSBG Program has the following Agency Standards that must be met by the agency in order to remain in compliance with the Grantor. Below is a list of those standards with some examples of appropriate documentation for each standard.

Maximum Feasible Participation - Consumer Input and Involvement

Community Engagement		
Standard	Guidance	Documentation Example
1.1 Agency demonstrates low-income individuals' participation in its activities.	Maximum feasible participation by low-income individuals.	Advisory Group Documents and/or Minutes, Volunteer List, Board Minutes and Pre-meeting Materials/Packet.
1.2 Agency collects and analyzes data from low-income individuals as part of the Community Assessment.	To talk directly with low-income individuals via focus groups, community forums, customer surveys.	Community Assessment Document, Community Forum Summaries, Backdrop Documentation/Data Summaries.
1.3 Agency has a systemic approach for collecting, analyzing, and reporting customer satisfaction data to the governing Board.	Reporting to the Board must be documented in the minutes.	Customer Satisfaction Policy and/or Procedures, Surveys, Data Collection Tools and Schedule, Reports to Agency Leadership, Board and/or Community, Board/Committee Minutes.

Maximum Feasible Participation - Community Engagement

Community Engagement		
Standard	Guidance	Documentation Example
2.1 Agency has documented or demonstrated partnerships in the community.	Partnerships are considered to be mutually beneficial.	MOU's, Agreements, Strategic Plan, and Sub-Contracts.
2.2 Agency gathers information from key sectors of the community in assessing needs and resources.	Documentation is completed.	Community Needs Assessment, Surveys, Interviews Documentation, and Board/Committee or Staff Meeting Minutes
2.3 Agency communicates its activities to the community.	The activities and results should be made available to the community in several ways.	Annual Report, Website, Media Files, News Release Copies, Community Event Information
2.4 Agency documents the number of volunteer hours.	Document the number of volunteers and their hours.	Documentation of Tracking System (CSBG Agency Annual Report Data (CAAR))(RSVP), and Board Minutes

Maximum Feasible Participation - Community Assessment

Community Assessment		
Standard	Guidance	Documentation Example
3.1 Agency has conducted a Community Assessment and issued a report within the last 3 years.	Also referred to as a Community Needs Assessment.	Community Assessment with date noted
Agency collects and includes current data specific to poverty along with key finding.	Document prevalence related to age, gender, and race/ethnicity.	Community Assessment document with backup data. Include census data and other demographic data
3.2/3.3/3.4 Agency collects and analyzes qualitative and quantitative data on its geographic service area(s).	Document the data analysis. Qualitative and Quantitative data	Community Assessment, Backup Documentation, Broader Community-wide Assessments
3.5 The governing Board formally accepts the completed Community Assessment.	The Board must vote on and accept the assessment and it must be documented in the minutes.	Community Assessment Document, Board Minutes, and Board Pre-meeting Materials/Packet

Vision and Direction - Agency Leadership

Agency Leadership		
Standard	Guidance	Documentation Example
4.1 The governing body has reviewed the Agency's mission statement within the past 5 years.	The mission statement must address poverty and the Agency's programs and services must be in alignment with the mission.	Board Minutes, Strategic Plan, and Mission Statement
4.2 The Agency Community Action Plan (CAP) must tie directly to the Community Assessment and be anti-poverty focused, and outcome-based.	The State's Lead Agency determines the plan's format and ensures the three components are identifiable.	CAP Plan, Logic Model, Community Assessment
4.3 Agency's CAP Plan and Strategic Plan document the use of the Results Oriented Management and Accountability (ROMA) Cycle or Comparable System.	A ROMA trainer (or equivalent) must be involved in some aspects of the process.	Certified ROMA Trainer (or equivalent) and summaries of the meeting(s), Strategic Plan, and Community Action Plan
4.4 Governing body receives annual updates on the successes of strategies included in the CAP Plan.	The CSBG Act requires that Boards be involved with the assessment, planning, implementation, and evaluation of the programs.	Community Action Plan update/report, Board Minutes, Board pre-meeting materials/packet
4.5 Agency has a written Succession Plan for the Executive Director that has been approved by the governing Board.	Must include Board approval, plan for emergency/unplanned absence and policy for filling a permanent vacancy.	Board Minutes, Succession Plan/Policy, and Short Term Succession Plan
4.6 An Agency-wide risk assessment has been completed within the last two years.	Results must be reported to the governing Board and documented in the minutes.	Risk Assessment Policy and/or Procedures, Board Minutes, Completed Risk Assessment Tool, Risk Assessment Reports

Vision and Direction - Board Governance

Board Governance		
Standard	Guidance	Documentation Example
5.1 Agency governing Board is in compliance with the CSBG Act and IM 82.	The composition of the Board must be a tripartite Board with the one-third of low income representation democratically elected.	Board minutes, Board Roster, Bylaws
5.2 Agency has written procedure to document a democratic selection process for low-income Board members.	See guidance: CSBG Act and IM 82	Board Policies and Procedures, Board Minutes, Bylaws
5.3 Agency Bylaws have been reviewed by an attorney within the last 5 years.	It is not recommended that you use an attorney from the Board or a staff member.	Bylaws, Board Minutes, Attorney statement/invoice
5.4 Each Board member of the governing Board receives a copy of the Bylaws within the past 2 years.	Distribution may be through electronic or hard copy. There must be an acknowledgement of receipt.	Board Minutes, Board pre-meeting materials/packet, Bylaws, List of signatures
5.5 Agency governing body complies with the frequency and quorum requirements and fills vacancies according to its Bylaws.	Agency must adhere to its approved Bylaws.	Board Minutes, Board Roster, Board Bylaws
5.6 Governing Board members have signed a Conflict of Interest Policy within the past 2 years.	Conflict of Interest Policies must be collected, reviewed, and stored by the Agency. Also ref: 2 CFR Part 200 (Super Circular) and 990.	Board Minutes, Conflict of Interest Policy/Procedures, Signed Policies/Signature List
5.7 Governing Board members have been a structured orientation within 6 months of being seated.	There must be a documented process for Board orientation.	Board Policy/Procedures, Board training materials, Board member acknowledgement/signature
5.8 Governing Board members have been provided training on their duties and responsibilities with the past 2 years.	There must be documentation of training for each Board member, when it occurred and the content.	Training agendas, Attendee list, Board Minutes, and Documentation of Board attendance at offsite trainings.
5.9 Governing Board receives programmatic reports at each Board meeting.	Board minutes should reflect programmatic reports given.	Board Minutes, Board pre-meeting materials/packet, Programmatic Reports

Vision and Direction – Strategic Planning

Strategic Planning		
Standard	Guidance	Documentation Example
6.1 Agency-wide Strategic Plan has been approved by the governing Board with then past 5 years.	Must be an agency-wide document and not individual program goals.	Board Minutes, Strategic Plan
6.2 Approved Strategic Plan addresses reduction of poverty, revitalization and empowerment of low-income communities.	Strategic Plan must include at least one of the three needs.	Strategic Plan
6.3 Strategic Plan contains family, Agency, and/or community goals.	Ref: ROMA structure and IM 49 and are part of the CSBG Agency Annual Report CAAR (formerly the IS Report) National Performance Indicators (NPI's).	Strategic Plan
6.4 Customer satisfaction data and customer input collected as part of the Community Assessment is to be included in the strategic planning process.	Meeting this standard links the Community Assessment with strategic planning.	Strategic Plan, notes from planning process, customer satisfaction data/reports
6.5 Governing Board has received updates on progress meeting the goals of the strategic plan within the past 12 months.	Boards must be involved in the assessment, planning, implementation, and evaluation process in order to comply with the CSBG Act.	Strategic Plan update/report, Board Minutes, Board pre-meeting materials/packet

Operations and Accountability – Human Resource Management

Human Resource Management		
Standard	Guidance	Documentation Example
7.1 Written Personnel Policies that have been reviewed by an attorney and approved by the governing Board within the past 5 years.	Reviews should be conducted by a currently practicing attorney and an HR Professional.	Personnel Policies, Board pre-meeting materials/packet, Board Minutes, statement/invoice from an attorney reflecting the review.
7.2 Agency makes available the Employee Handbook/Personnel Policies to all staff and notifies staff of any changes.	Handbooks may be made available in electronic or print formats. Staff signatures are encouraged upon receipt of handbooks.	Employee Handbook/Personnel Policies, identified process for notifying staff of updates and documentation of location and availability of handbook/policies
7.3 Agency has written job descriptions for all positions and has been updated in the last 5 years.	Job descriptions for each type of position.	Agency chart/staff list, Job Descriptions, Board or Committee Minutes documenting the updates.
7.4/7.5 Governing Board conducts a Performance Appraisal and compensation review of the CEO/ED within each calendar year.	The full Board should review and accept the Performance Appraisal and the compensation review.	Board Minutes
7.6 Agency has a policy for regular written evaluations of employees by their supervisors.	A policy for employee evaluations must be in place.	Evaluation Process/Policy
7.7 The Whistleblower Policy has been approved by the governing Board.	Once in place, there is no requirement for additional review.	Whistleblower Policy, Board Minutes, Board pre-meeting materials/packet
7.8 All staff participates in employee orientation within 60 days of their date of hire.	Date of hire is the first day the employee works for the Agency.	Personnel Policies/Employee Handbook, orientation materials, sampling of HR/Personnel files for documentation of attendance.
7.9 Agency conducts or makes available staff development /training (including ROMA) on an ongoing basis.	Should be documented in personnel files.	Training plans, documentation of trainings and attendee lists, HR/personnel files

Operations and Accountability – Financial Operations and Oversight

Financial Operations and Oversight		
Standard	Guidance	Documentation Example
8.1 Agency's Annual Audit is completed by a CPA on time and is in accordance with Title 2 of the Code of Federal Regulations, Uniform Administration Requirements, Cost Principles, and Audit Requirements and/or State Audit threshold requirements.	Follow State and Federal guidance related to Audits and in accordance with Single Audit Guidelines.	Completed Audit
8.2 All findings from the prior year's annual audit have been assessed by the agency and addressed where the governing Board has deemed it necessary.	Findings noted in the Audit itself, not the Management letter.	Completed Audit, Management response to the Audit, Board Minutes
8.3 The Agency's Auditor presents the Audit to the governing Board.	The Board Minutes should reflect the presentation of the Audit.	Completed Audit, Board Minutes/Committee Minutes, Board pre-meeting materials/packet
8.4 Governing Board formally receives and accepts the Audit.	Each Board member should receive a copy of the Audit either by hard or electronic format. Board acceptance must be documented in the minutes.	Completed Audit, Board Minutes
8.5 Agency has solicited bids for its Audit within the past 5 years.	A change in Auditors is not required, only that the Audit is put out for bid.	Agency Procurement Policy, documents of bid process, Board pre-planning materials/packet
8.6 The IRS Form 990 is completed annually and made available to the Board for review.	Form 990 can be made available electronically or by hard copy and documented in the minutes.	IRS Form 990, Board Minutes, Board pre-planning materials/packet
8.7 Governing Board receives Financial Reports at each regular meeting.	Financial Reports include 1. Agency-wide report on Revenue and Expenditures that compares budget to actual, categorized by program, and 2. Balance Sheet/Statement of financial position.	Financial Reports, Board Minutes/Committee Minutes, Board pre-planning materials/packet
8.8 All required filings and payments related to payroll withholdings are completed on time.	Includes: Federal, State, and local taxes as well as insurance and retirement payments.	Payroll tax documentation/filings, Insurance documentation, retirement account documentation, record of payments to State, Federal, insurance and retirement accounts.

8.9 The governing Board annually approves an Agency-wide budget.	Must be approved at a regular Board meeting and documented in the minutes.	Agency-wide budget, Board Minutes, Board pre-planning materials/packet
8.10 Fiscal Policies have been reviewed by staff within the past 2 years, updated as necessary, and changes approved by the governing Board.	Approval must be documented in Board Minutes.	Fiscal Policies/Procedures Manual, Board Minutes/Committee Minutes and Board pre-planning materials/packet
8.11 Written Procurement Policy is in place and has been reviewed by the governing Board within the past 5 years.	Approval would be given at a regular Board meeting and documented in the Board Minutes.	Procurement Policy, Board Minutes, and/or Board pre-planning materials/packet
8.12 Shared costs process is documented through an indirect cost rate or through a written cost allocation plan	A Federally Negotiated Indirect Cost Rate should be currently approved and may be determined or provisional.	Cost Allocation Plan, Approved Indirect Cost Rate
8.13 Agency has a written policy in place for Record Retention and Destruction.	Includes both electronic and physical documents.	Document Retention and Destruction Policy

Operations and Accountability – Data and Analysis

Data and Analysis		
Standard	Guidance	Documentation Example
9.1 Agency has a system or systems in place to track and report client demographics and services customers receive.	Tracking is by individual program systems by Agency-wide system. CSBG requires Agency-wide data to be reported on the CSBG Agency Annual Report (formerly Agency IS Report)	CSBG Agency Annual Report - Data Report (CAAR), data system documentation and/or direct observation, reports as used by staff, leadership, Board or cognizant funder
9.2 Agency has a system or systems in place to track family, agency, and/or community outcomes.	Collection of data by individual program systems or agency-wide system.	Data system documentation and/or direct observation, reports as used by staff, leadership, Board, or cognizant funder
9.3 An analysis of the agency's outcomes must be presented to the governing Board for review and action within the past 12 months.	The presentation must include any operational or strategic program adjustments and improvements. Documentation must be present in the minutes.	Strategic Plan Update/Report, other outcome report, Board Minutes, Board pre-planning materials/packet
9.4 The Agency submits its annual CSBG Agency Annual Data Report (CAAR).	Data reported reflects client demographics and Agency-wide outcomes.	CSBG Agency Annual Report (CAAR), email or upload documentation reflecting submission, backup documentation gathered agency-wide to support the CAAR submission

Major Inputs (and source of input)	Major Outputs (and customer/recipient)
Major inputs are data from AccountMate reports, program specific portals, and program reports, as well as documentation for the Board packet.	Major outputs are the successful continuation and eventual completion of a fiscal year for each program and the agency in meeting its targeted goals, compliance with their contracts, and continuing the mission of the agency.

Information Systems Supporting Process:
AccountMate and other program specific portals. CSBG uses documentation form AccountMate and Accountable Results for Community Action (AR4CA) as the program specific portal. AR4CA is utilized as the source framework for case management.

Key Measurers: (Types: Measure of Performance)

Key Measures for programmatic compliance is meeting the outcomes, goals, and set targets as identified in the grant application process and agreed upon in the contract.

Key Measures for fiscal compliance is the continual managing and maintaining of all program budgets and the Agency budget within allocated funding totals. The Agency must also process and complete all financial transactions in a timely manner.

Key Measures for the Agency/Board Governance is maintaining compliance with the requirements of the individual programs grants, continual progress with the Strategic Plan, CAP Plan, and staying focused on the Agency's mission.

Identified Control Gaps in the Process:

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Process Definition and Related Internal Controls

Information Technology

May 17, 2018

Documented by: RFS	Reviewed by: RFS
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General Ledger Accounts Impacted:
Accounts Debited:
Accounts Credited:

Overview Process Description: IT shared support services

Network and server design and maintenance, monitoring
 Network Communications
 Backup
 Disaster Recovery
 Security
 Access

Process Starting Point:	Process Completion Point:
IT Committee review and approval	Purchase and implementation of IT solution

Risk Factors to be Addressed:	Identified Controls - (G) Gaps Identified:
See YVEDDI Risk Assessment	See YVEDDI Risk Assessment

Current State of IT

YVEDDI currently contracts with an IT solutions provider, Remtek Solutions, LLC based out of Greensboro, NC.

YVEDDI also currently contracts with NexLan, a contractor which provides support for the AccountMate GL system.

YVEDDI has committed to providing in-house desk top and software support through the hiring of an individual, either by contract or internally.

Remtek Solutions, LLC provides network and communications support for Head Start, CTP and for YVEDDI IDC shared solutions, which provides support for all of the remaining programs operated by the Agency. Accordingly, Remtek Solutions, LLC provides support to help maintain the Agency's web-site, email, network servers, back up and disaster recovery and communications related to internet access and access to various program portals required for program operations.

IT General Controls

The Executive Director, Finance Director and Remtek Solutions, LLC representative and the YVEDDI internal IT resource comprise the IT Committee. The committee provides direction in terms of addressing the IT needs of the Agency in accordance with the standards prescribed in CoBIT (See Information Technology Controls). The following are the IT general controls that will be incorporated in decision making framework used by the committee:

Control Environment - involves those controls designed to reflect the corporate culture sometimes described as the "tone at the top".

Change Management Procedures – controls designed to ensure that changes made to the IT environment are authorized.

Source Code/Document Version Control Procedures – controls designed to protect the integrity of program code.

Software Development Life Cycle Standards – controls designed to ensure IT projects are effectively managed.

Logical Access Policies, Standards and Processes – controls designed to manage access based upon the business need or function.

Incident Management Policies and Procedures – controls designed to address operational processing errors.

Problem Management Policies and Procedures – controls designed to identify and address the root cause of incidents.

Technical Support Policies and Procedures – policies to help users perform more efficiently and report problems.

Hardware/Software/Communication Configuration – policies and procedures related to installation, testing and management standards.

Disaster Recovery/Backup and Recovery – procedures to enable continued processing under adverse conditions.

Physical Security – controls designed to ensure the physical security of information technology from individuals and from environmental risks.

IT Application Controls

IT application or program controls are fully automated and designed to ensure the complete and accurate processing of data. IT application controls vary based upon the purpose of the specific application and help to ensure the privacy and security of data transmitted between applications.

Completeness Checks – controls that ensure all records were processed from initiation to completion.

Validity Checks – controls that ensure only valid data is input or processed.

Identification – controls that ensure all users are uniquely identified.

Authentication – controls that provide an authentication mechanism in the application system.

Authorization – controls that ensure only approved business users have access to the application system.

Input Controls – controls that ensure data integrity fed from upstream sources into the application system.

Forensic Controls – controls that ensure data is scientifically correct and mathematically correct based upon inputs and outputs.

The committee plans to address certain application controls with the internal IT resource. As additional software solutions are implemented for various programs, and as other software solutions mature, the internal IT resource will continue to enhance related application and certain general controls.

Process Activities (performed by whom)

Software Solutions currently in use

Listed below are the various software solutions used by various programs. Access to these solutions or the actual housing of the software and related data are supported by YVEDDI IT network.

NexLan is the GL system support provider and provides AccountMate Software support as required and authorized by the System Administrator.

Atrix provides payroll and Affordable Care Act (ACA) Reporting support.

System backups are provided nightly through the general system maintenance and support provided by Remtek Solutions, LLC.

~~Paperless Pay Corporation provides digital access to individual payroll information such as pay stubs, W-2s and other forms as required for employee communication.~~

~~Time Trex payroll detail (hours and approvals) are accumulated in the payroll application.~~

CTS System Billing and Operations support for CTP, including data tablets on Verizon.

Volunteer hours are accumulated and reported through a Volunteer System Software. Summary schedules are provided by the RSVP Manager.

Senior Services Software, Serve Tracker, has been purchased and will provide summary schedules of volunteer driver time and miles, as well as meals served at nutrition sights and through meals-on-wheels.

Child Plus Software is used by Head Start and Migrant Head Start to track services and compliance on a program level.

Pension **Retirement** Plan Compliance and Tracking is maintained on the Asset Manager's System via their web-site.

Lockheed Martin Software is accessed by the Weatherization Program to load data required for reimbursement requests.

In addition, all programs use the YVEDDI network to access the internet to provide various data to various program portals, or by email, as required by the Program Administrators. Accordingly, all programs, including IDC, rely on the network and related communications to provide required information to each Program Administrator or representative to remain in compliance and therefore eligible for funding.

Remtek Solutions, LLC Ticketing System

Remtek Solutions, LLC provides a ticket system which is used to manage the various IT related service requests. The contractor as well as the internal IT resource use the ticket system to maintain control of the various services and maintenance being provided.

Major Inputs (and source of input)	Major Outputs (and customer/recipient)
Network operating software and related communications. Various other program level software solutions	Backup, Disaster Recovery, Security and User Access

Information Systems Supporting Process:
See diagrams following noting system design and related redundancy between Yadkinville and Boonville locations.

Key Measures: (Types: Measure of Capacity, Measure of Performance)

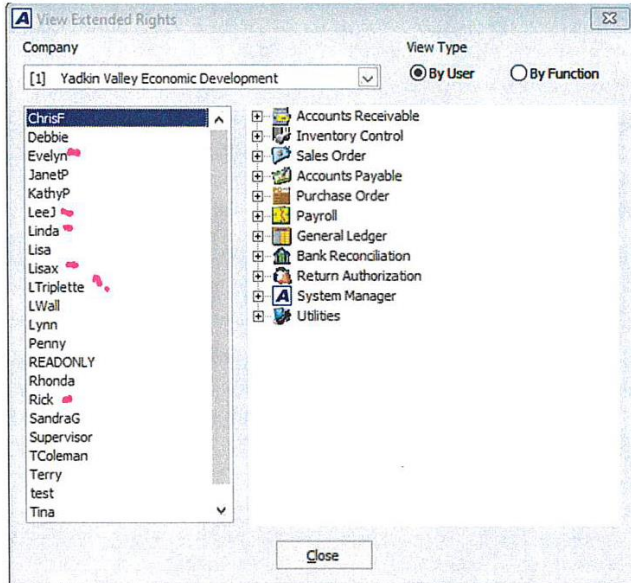
Contractor has liability insurance coverage up to \$1mm.
Where applicable, software providers have been requested to provide SSAE 16 (SAS 70 Type II) certification. Certain software providers are typically chosen by various State and Federal programs and accordingly YVEDDI has little input as to the qualifications being met.

Identified Control Gaps in the Process:
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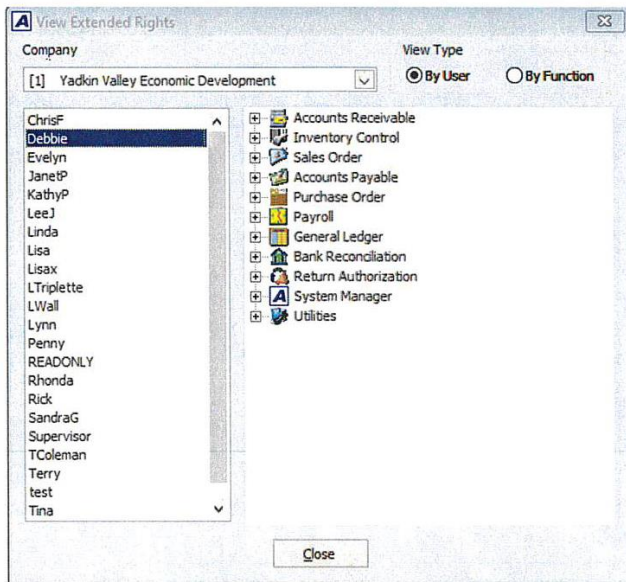
Reliance upon individual contractor for support and maintenance.

Users

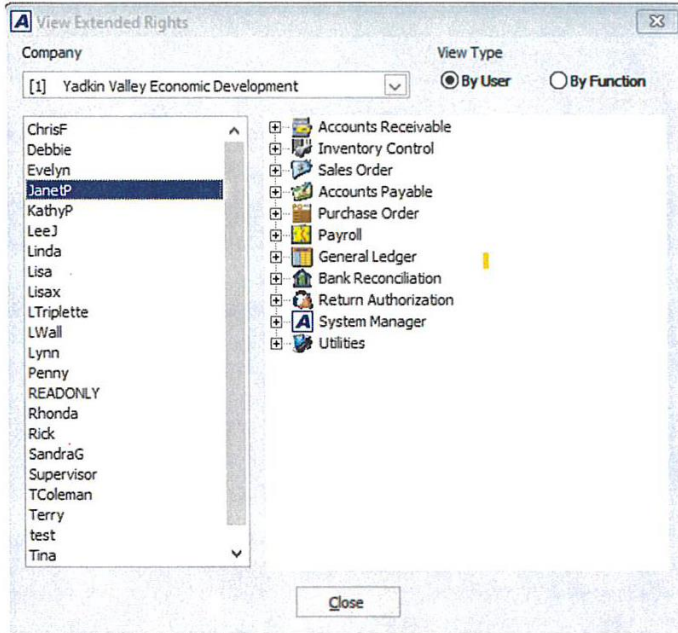
Chris Fowler, Finance Director



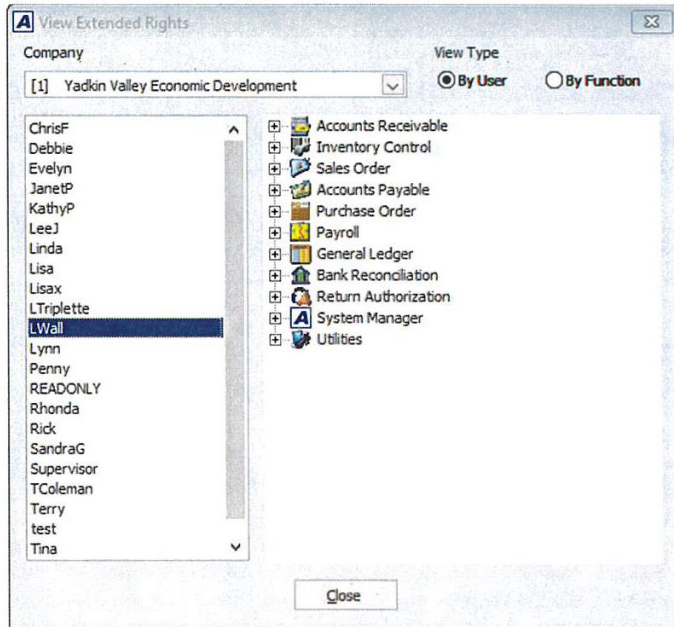
Debbie Lane, Grant Accountant



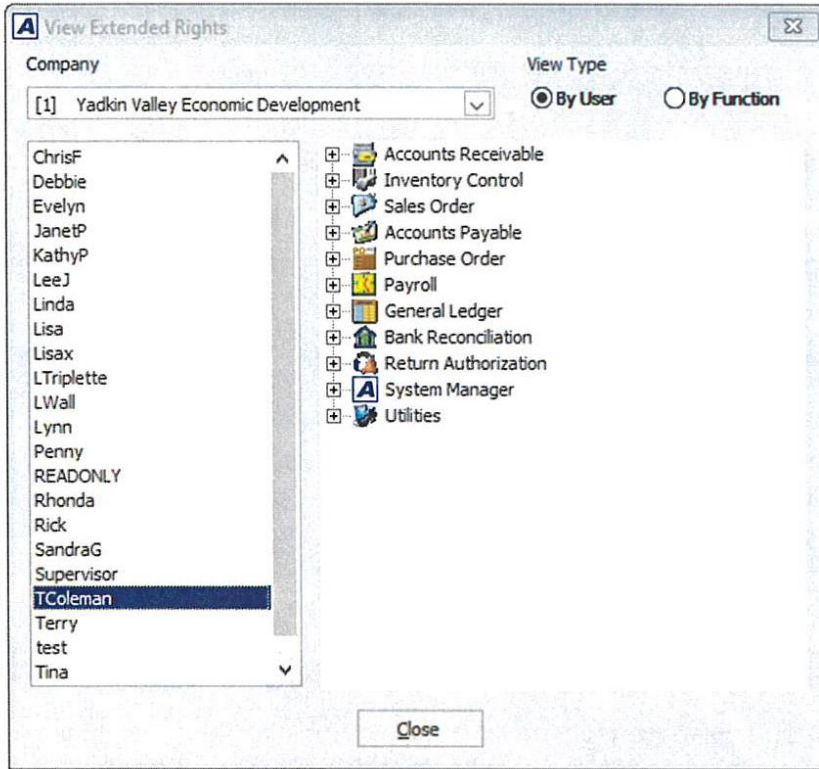
Janet Phillips, HR Director



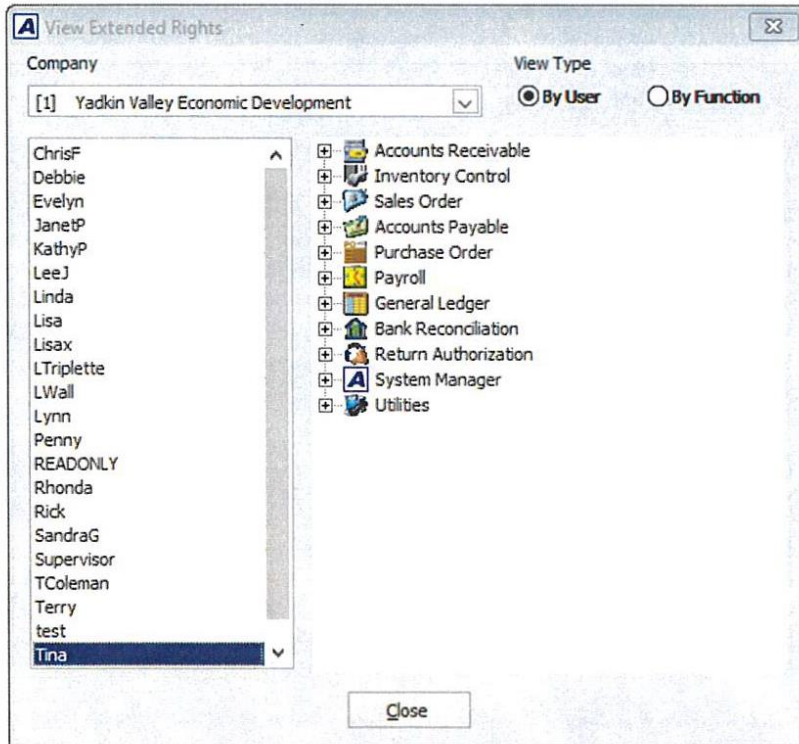
Lynn Wall, Purchasing/Grant Accountant



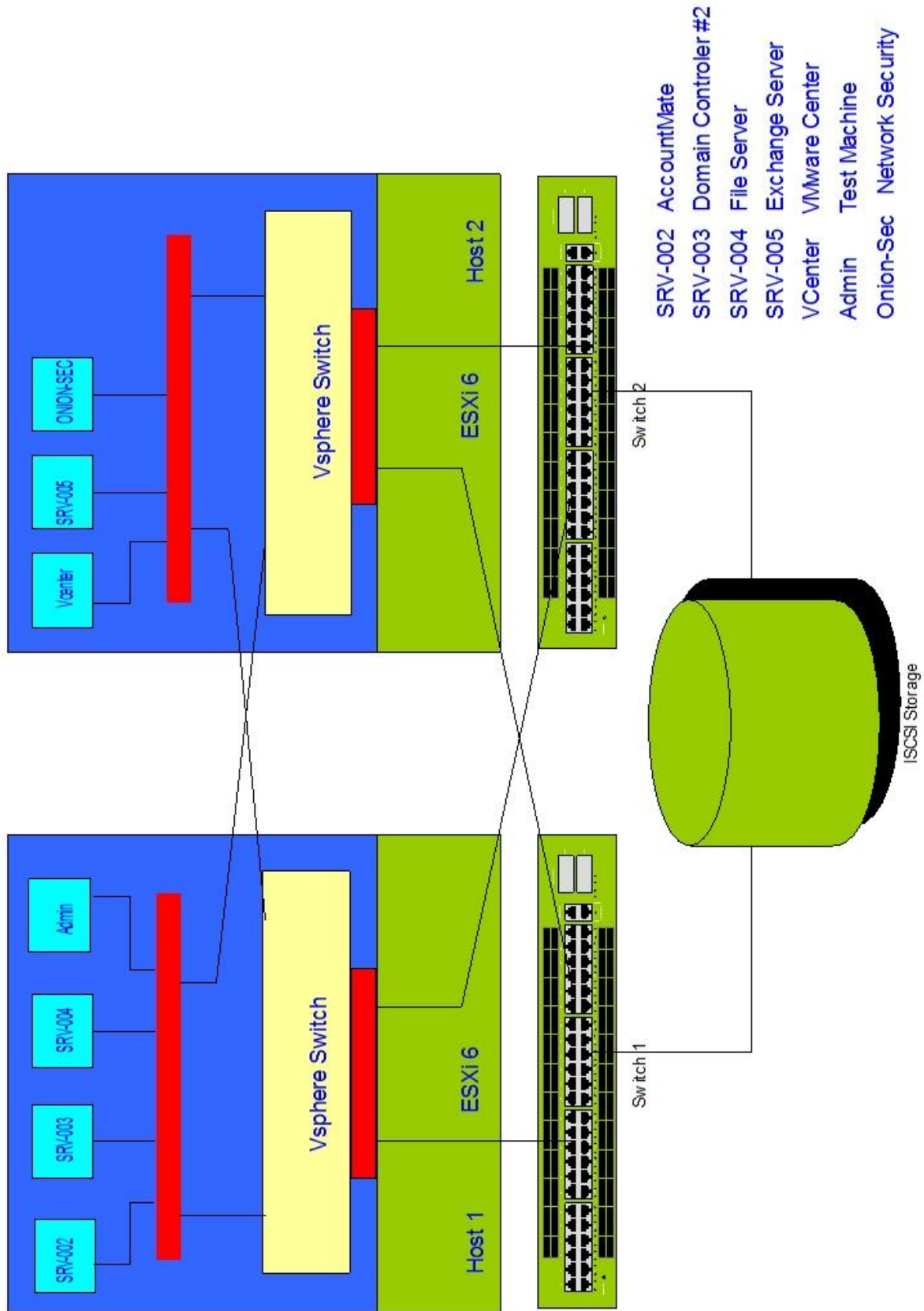
Toni Coleman, Accounting Specialist



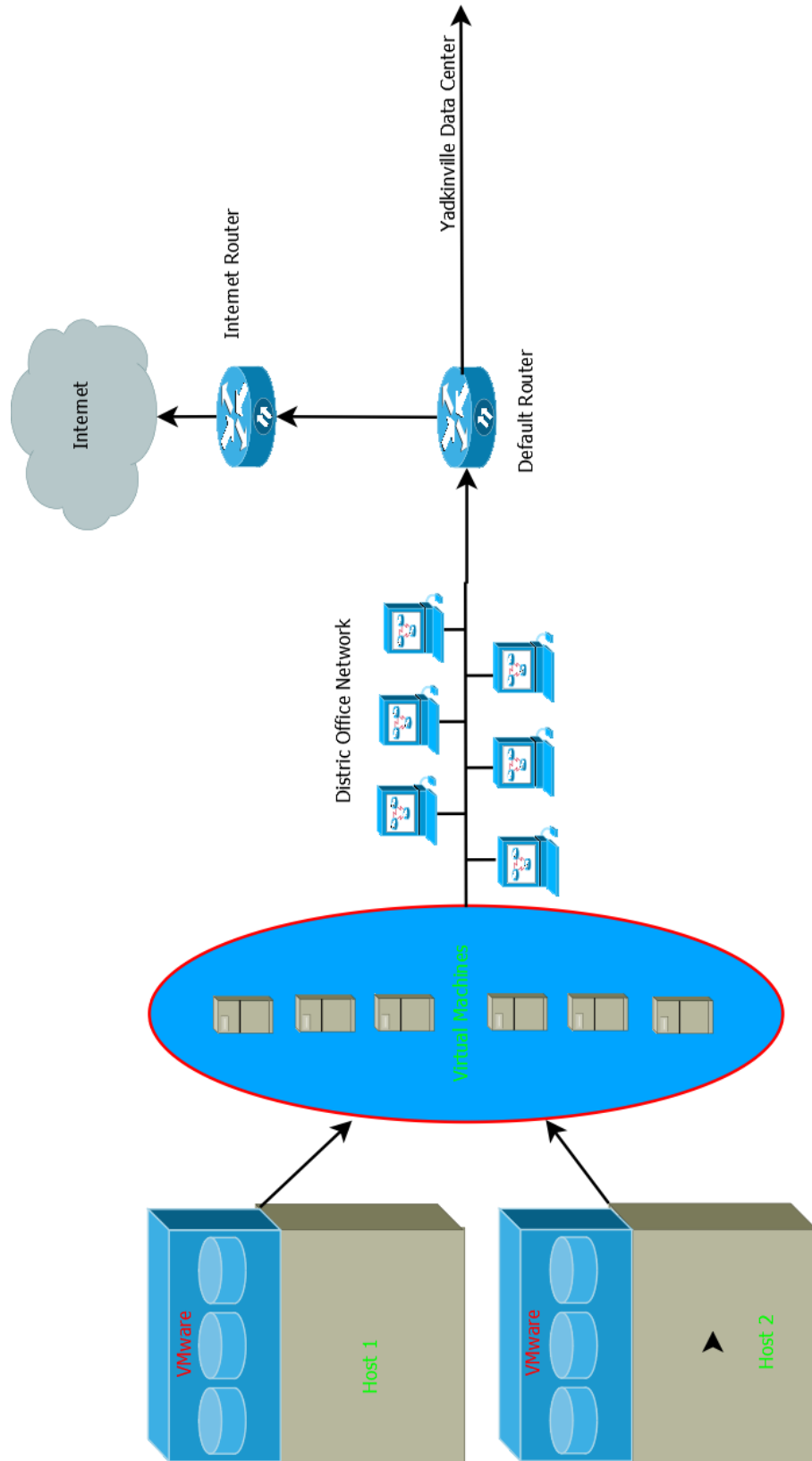
Tina Wishon, Grant Accountant



Data Center



YVEDDI Network



Document Retention Policy

The corporate records of Yadkin Valley Economic Development District Incorporated (YVEDDI) are important assets. Corporate records include all records you produce as an employee, whether paper or electronic. A record may be as obvious as a memorandum, an email, a contract or something not as obvious, such as a computerized desk calendar, an appointment book, or an expense record.

The law requires YVEDDI to maintain certain types of corporate records, usually for a specific period of time. Failure to retain those records for those minimum periods could subject you and the Agency to penalties, fines, cause the loss of rights, obstruct justice, spoil potential evidence in a lawsuit, place YVEDDI in contempt of court or seriously disadvantage, YVEDDI in litigation.

YVEDDI expect all employees to fully comply with this published Document Retention Policy, provided that all employees should note the following general exception to any stated destruction schedule: If you believe, or YVEDDI informs you, that Agency records are relevant to litigation, or potential litigation (i.e., a dispute that could result in litigation), then you must preserve those records until the Board of YVEDDI determines the records are no longer needed. That exception supersedes any previously or subsequently established destruction schedule for those records.

7 YEARS

(ACCOUNTING RECORDS)

AP

AR

BUDGETS

CONTRACTS – SALES & PURCHASE **

FINANCIAL STATEMENTS (TEMPORARY)

FIXED ASSETS PURCHASES (INCLUDES INVOICE, COPY OF CHECK) **

DEPRECIATION SCHEDULES **

INVENTORY RECORDS

INSURANCE CLAIMS (AFTER SETTLEMENT)

INSURANCE POLICIES (EXPIRED)

MORTGAGES/LEASES AND AGREEMENTS **

SCRAP AND SALVAGE RECORDS

LOAN PAYMENT SCHEDULES

PAYROLL JOURNAL

PAYROLL RECORDS – EMPLOYEE **

PAYROLL TAXES *

PETTY CASH VOUCHERS

PURCHASE ORDERS

SALES RECORDS

SUBSIDIARY LEDGERS

(BANK RECORDS)

BANK STATEMENTS

BANK RECONCILIATIONS

BANK DEPOSIT SLIPS
CANCELLED CHECKS
ELECTRONIC PAYMENT RECORDS

(EMPLOYEE RECORDS)
EMPLOYMENT TAXES (PAYROLL TAXES)
MEDICAL FILES **
PAYROLL RECORDS AND SUMMARIES
PERSONNEL FILES **
TIME SHEETS

8 YEARS

BID FOLDERS

PERMANENT

(ACCOUNTING RECORDS)
AUDIT REPORTS
CASH RECEIPTS JOURNAL
CHART OF ACCOUNTS
CORPORATE TAX RETURNS
DEPRECIATION SCHEDULES
FINANCIAL STATEMENTS (ANNUAL)
FIXED ASSETS PURCHASES (INCLUDES INVOICE, COPY OF CHECK)
GENERAL LEDGER (END OF YEAR TRIAL BALANCE)
INSURANCE POLICIES
PURCHASE JOURNALS
SALES AND USE TAX RETURNS

(BANK RECORDS)
CANCELLED CHECKS FOR REAL ESTATE PURCHASES

(CORPORATE RECORDS)
ARTICLES OF INCORPORATION
BOARD MINUTES
BYLAWS
BUSINESS LICENSES
CONTRACTS (STILL IN EFFECT)
LEASES/MORTGAGES
TAX AND LEGAL CORRESPONDANCE

(EMPLOYEE RECORDS)
BENEFIT PLANS
PENSION/PROFIT SHARING PLANS

(REAL PROPERTY RECORDS)

CONSTRUCTION RECORDS
APPRAISALS
LEASEHOLD IMPROVEMENTS
REAL ESTATE PURCHASES

* RETENTION PERIODS START WHEN THE RETURN WAS FILED. RETENTION PERIODS ARE EXTENDED IF THE STATUTE OF LIMITATION TO A TAX YEAR IS EXTENDED.

** RETENTION PERIODS START AFTER EXPERIATION, TERMINATION, DISPOSAL OF ARTICLE

Failure to comply with this Document Retention Policy may result in punitive action against the employee, including suspension or termination. Questions about this policy should be referred to YVEDDI's Executive Director, (336-367-7251), who is in charge of administering, enforcing and updating this policy.



CHECK REQUEST

As documented by attached information, check disbursement requested for:

Submitted By (staff person):	
Date:	
Vendor:	
Attention:	
Address:	
Town/State/Zip:	
Tax ID #:	
Purchase Order #: (if applicable)	

Purposes/Items/Services	Quantity	Cost @	Total
1.			\$
2.			\$
3.			\$
4.			\$
5.			\$
6.			\$
7.			\$
8.			\$
			\$

Approval			
Program		Fiscal Officer	
Project		Date	
Budget Item		Check #	
By		Date	
Position		Bookkeeper	
Date		Date	

8/2012 dr



In-Kind or Cash Donation

Thank you very much for making an in-kind or cash donation to YVEDDI. We value your support! This form will help us to properly record and acknowledge your generous gift. Federal Tax I.D. #56-0851147

Donor Name: _____

Mailing Address: _____

Phone Number: _____ Email Address: _____

I/we wish to donate the following item(s) to YVEDDI as described below:

1. For In-kind donations, please itemize time, services, and specific activities if possible.
2. For tangible items, please provide as much information as possible.
3. Determining the Estimated Value donated is your responsibility. Please itemize all items to meet IRA requirements.

1.	2.	3.	4.
5.	6.	7.	8.
9.	10.	11.	12.

(Attach additional pages if necessary)

Estimated Value of the Donation: \$ _____ Date of Donation: _____

Cash \$ _____ Check # _____ \$ _____

Special instructions, if any, including designated YVEDDI program, if applicable:

- | | | | |
|---|---|---|---|
| <input type="checkbox"/> Community Services | <input type="checkbox"/> Family Resource Center | <input type="checkbox"/> Senior Centers of Excellence | <input type="checkbox"/> Weatherization |
| <input type="checkbox"/> Domestic Violence | <input type="checkbox"/> Head Start | <input type="checkbox"/> Automobile | <input type="checkbox"/> Office Space |
| <input type="checkbox"/> Meals on Wheels | <input type="checkbox"/> Migrant Head Start | <input type="checkbox"/> Land | <input type="checkbox"/> Other _____ |
| <input type="checkbox"/> Elderly Nutrition | <input type="checkbox"/> Legal | | |
| <input type="checkbox"/> RSVP | <input type="checkbox"/> Transportation | | |

Signature of Donor Date

Employee/Volunteer Signature Date

YVEDDI ■ 336-367-7251 ■ www.yveddi.com
P O Box 309 ■ 533 N. Carolina Ave. Highway 601 N ■ Boonville, NC 27011

Original Copy –YVEDDI

Copy for Tax Purposes- Donor

dr 12/11



OUT OF AREA TRAVEL APPROVAL REQUEST

INSTRUCTIONS: Expense for business travel is expected to be reasonable, beneficial to program operations and carefully managed by administration. The traveler or designated staff is responsible for submitting this form and the related agenda to the program and executive directors for prior authorization before registration is submitted or reservations made. After prior approvals obtained, attach this form to your Out of Area Travel Advance Request. Use one form per traveler.

Date	
Traveler's Name	
Program/Job Title	
Destination City and State	
Purpose of Trip	
Departure Date	
Return Date	
What forms of payment will be accepted by the hotel?	

ESTIMATED TRAVEL COST

Conference Registration	
Ground Travel __ Personal or __ Company Car	
Airfare	
Baggage Fees	
Shuttle/Taxi	
Rental Car	
Parking	
Lodging/Hotel	
Food	
Total Costs	

Funds are available in budget and training is deemed reasonable and beneficial

Program Director Approval

Date

Executive Director Approval

Date

OUT OF AREA TRAVEL ADVANCE REQUEST

Travel Advance Request Due to Accounting Department Ten (10) Days Prior to Travel. YVEDDI's Dress Code, Code Of Ethics, Employee Behavior And Travel Policies And Procedures Must Be Adhered To On All Business Trips

I. PREPAYMENTS *(prior to traveling)*

	Form of Payment (check or credit card)	Amount	Name and Address of Payee (if sending check)
Registration		\$	
Airline		\$	
Hotel		\$	
	# Nights		
	Actual hotel nightly rate _____ x _____ = \$ _____		
	Actual hotel nightly rate _____ x _____ = \$ _____		
	<i>(Use 2nd line if hotel rate changes during stay, i.e. different weekend rate)</i>		

Special Notes or Comments: _____

Complete a REQUEST / INVOICE FOR CHECK to Reconcile Each Credit Card Charge

OUT OF AREA TRAVEL ADVANCE REQUEST

Travel Advance Request Due to Accounting Department Ten (10) Days Prior to Travel. YVEDDI's Dress Code, Code Of Ethics, Employee Behavior And Travel Policies And Procedures Must Be Adhered To On All Business Trips

II. GROUND TRAVEL

Company car? _____, Or personal car .50 cents x miles _____ = \$ _____
Shuttle/Taxi..... = \$ _____
Parking..... = \$ _____
Total Ground Travel.....\$ _____

III. FOOD

(\$42 in state, \$49 out of state; one full day of per diem for each night spent out of town; one half of per diem on day of return)

Rate _____ x days _____ = \$ _____
Return day - 1/2 Rate of 1 day = \$ _____

Total Food.....\$ _____

I am requesting a per diem check advance (Ground Travel and Food) in the amount of \$ _____

TRAVEL ADVANCE AND RECONCILIATION

I understand that I must submit a travel claim within 15 days after completion of the trip with remittance of any balance due YVEDDI, and that no future advances will be processed until this advance is cleared. If no travel claim is submitted, I will be liable for the full amount of any travel advance I received, plus any subsequent collection costs, through payroll deductions. I further understand that YVEDDI will not be responsible for personal travel expenses.

APPROVALS

Travelers Signature/Date

Program Director/Date

Executive Director/Date

Finance Director/Date



PERSONNEL ACTION

Employee Name:	Social Security #:	
Program:	Project:	
Type of Action:	Effective Date:	
Employee's Present Title:	Wage Per Hour:	Type:
	Grade:	Step:
Employee's New Title:	Wage Per Hour:	Type:
	Grade:	Step:
Explanation: (<input type="checkbox"/> See Attached)	Grade:	Step:
	County of Jobsite:	

Statistics:		Split Pay:		Yes:	No:
Sex:	<input type="checkbox"/> Male <input type="checkbox"/> Female	Contract #:		%	
FLSA:	<input type="checkbox"/> Exempt <input type="checkbox"/> Non-Exempt	Contract #:		%	
Race:		Contract #:		%	

NEW HIRE CHECK LIST

Accounting Section	HR Section	Medical File	Employee Copies
Personnel Action	Prelim. Job Offer	Job Related Dis.	Letter of Assignment
Letter of Assignment	Application	Drug Free WP	Job Description
I-9 / E-Verify	References	Drug Test Release	Pos. & Wrk Site Hazards
W-4	Empl. Vol. Declaration	Emergency Contact	Staff Code of Ethics
Withholding	Fidelity Bond (if appl.)	Post Med Quest	Bloodborne Pathogens
Insurance	NC New Hire Reporting	Post Physical	Career Development
Retirement	Job Description	TB Test (if appl.)	
Direct Deposit	Pos. & Wrk Site Hazards		
Cheer and Mem	Staff Code of Ethics		
	Bloodborne Pathogens		
	Career Development		
	Employee Orientation		
	Post-Empl Data Record		
	Email & Phone Setup		

Approvals:	Signature	Date
Supervisor		
Program Director		
Executive Director		
HR Director		
Acct. Set-Up		

Revised 2-2017 dr

Property Disposal Record

Request

Item	Make	Model	Serial #	YVEDDI #	Cost

Location	Why No Longer Needed	Executive Director Approval

Submitted By	
Staff Person	
Job Title	
Date	
Approved By	
Program Manager/Director	
Date	
Property Officer	
Date	

Storage Location	Date Moved

Funding Agency Prior Approval Needed?	Citation Source
<input type="checkbox"/> Yes <input type="checkbox"/> No	
<i>If required, attach copy of request and original response.</i>	

DISPOSAL ACTION (attach documentation)	
<input type="checkbox"/>	Funding agency sale or transfer
<input type="checkbox"/>	Formal Bid Sale
<input type="checkbox"/>	Informal Bib Sale
<input type="checkbox"/>	Fair Value Sale
<input type="checkbox"/>	Donation
<input type="checkbox"/>	Scrap

Account Where Any Sale Monies Were Assigned/Deposited:		
\$	Program:	Receipt#:
\$	Program:	Receipt#:
Noted On Program Inventory?	<input type="checkbox"/> Yes <input type="checkbox"/> No	Date:
Noted on Property Record Card?	<input type="checkbox"/> Yes <input type="checkbox"/> No	Date:
Reported to Finance Committee?	<input type="checkbox"/> Yes <input type="checkbox"/> No	Date:
Reported to CPA Auditor?	<input type="checkbox"/> Yes <input type="checkbox"/> No	Date:
Completed Disposal File Folder Set Up?	<input type="checkbox"/> Yes <input type="checkbox"/> No	Date:

Verified By:	
Program Coordinator/Director/Manager	Date
Property Officer	Date



PROPERTY RECORD CARD

Item		Make/Brand				
Model		Serial #				
YVEDDI #		Lock/Key #				
Color		Size	W		D	H
Construction Material						
Unit Cost		Purchase Order #				
Vendor		Date				
Grant/Contract #		Program				
Location		Date		Center		Received By
Location		Date		Center		Received By

YVEDDI • P. O. Box 309 Boonville, NC 27011

PROPERTY RECORD CARD

Item		Make/Brand				
Model		Serial #				
YVEDDI #		Lock/Key #				
Color		Size	W		D	H
Construction Material						
Unit Cost		Purchase Order #				
Vendor		Date				
Grant/Contract #		Program				
Location		Date		Center		Received By
Location		Date		Center		Received By

YVEDDI • P. O. Box 309 Boonville, NC 27011

Property Transfer

I. Procedures

- When a durable or consumable property item is no longer needed, the responsible Center/Office Supervisor will complete the report below and submit to the applicable Program Manager/Director for follow-up actions.
- The item is not to be relocated from the assigned location until authorized by the Program Manager/Director and the Property Officer.
- The "new" approved location will be located on this form, the Property Record Card, and the applicable Program Inventory.

II. Transfer

Item	Make	Model	Serial #	YVEDDI #

Current Assigned Site		
Office/Center	Staff Person	Location

Proposed New Site		
Office/Center	Staff Person	Location

Submitted By:	Reviewed/Approved By:
Supervisor	Program Manager/Director
Date	Date
	Property Officer
	Date

If approved, date transferred:	
Property Record Card Noted:	
Program Inventory Noted:	



YVEDDI
P. O. Box 309 • Boonville, NC 27011



Reimbursement Request

Date:		Office/ Center	
--------------	--	---------------------------	--

Item	Cost	Why Needed
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
Sub-Total	\$	
Sales Tax/County	\$	
Total	\$	

Was prior authorization given to purchase using personal funds?	<input type="checkbox"/> Yes <input type="checkbox"/> No
By Whom?	(Attach Invoices)

Submitted by:		Date	
Approved by: (Program Director)		Date	
Approved by: (Assistant Executive Director)		Date	
Approved by: (Executive Director)		Date	

Program		Project	
Budget Item:			
Paid by Petty Cash Officer		Date	
Receipt #			
Bookkeeper		Date	
Check Number			

8/2012 dr



REQUISITION FOR PURCHASE ORDER WITH COST QUOTES

VENDOR		DELIVERY SITE	
Vendor Name		Facility	
Attention		Address	
Address		Community	
Town/State/Zip		Town/State/Zip	
Telephone Number		Attention	
Tax ID Number		Telephone Number	

QUANTITY	ITEM(S)	DESCRIPTION	MAKE/MODEL CATALOG #	COST EACH	TOTAL COST
				\$	\$
				\$	\$
				\$	\$
				\$	\$
				Sub-Total	\$
				Tax	\$
				Shipping	\$
				Total	\$

Other Cost Quotes (telephone or catalog)*

Vendor	ITEM	COST @	SOURCE *
		\$	
		\$	
		\$	

BUDGETED LINE ITEM(S)		APPROVED BY:	
	Staff/Date:		
	Program Director/Date:		
	Fiscal Officer/Bookkeeper/Date:		
	ED/PM/Date:		

Paychex Timecard Entry

Edit Time Card							Cancel	Submit
Date	Type	Time In	Time Out	Org	Note	Total Hours		
Sun, May 30	Work	08:00 AM		Indirect Cost-50				
	Add Entry							
Mon, May 31	Holiday	08:00 AM	04:00 PM	Indirect Cost-50		8.00h		
	Add Entry							
Tue, Jun 1	Work	08:00 AM		Indirect Cost-50				
	Add Entry							
Wed, Jun 2	Work	08:00 AM		Indirect Cost-50				
	Add Entry							
Thu, Jun 3	Work	08:00 AM		Indirect Cost-50				
	Add Entry							
Fri, Jun 4	Work	08:00 AM		Indirect Cost-50				
	Add Entry							
Sat, Jun 5	Work	08:00 AM		Indirect Cost-50				
	Add Entry							
Sun, Jun 6	Work	08:00 AM		Indirect Cost-50				
	Add Entry							
Mon, Jun 7	Work	08:00 AM		Indirect Cost-50				
	Add Entry							

Field Worksheet

Date	Explanation
1st	
2nd	
3rd	
4th	
5th	
6th	
7th	
8th	
9th	
10th	
11th	
12th	
13th	
14th	
15th	
16th	
17th	
18th	
19th	
20th	
21st	
22nd	
23rd	
24th	
25th	
26th	
27th	
28th	
29th	
30th	
31st	

Activities (place an X beside your appropriate job title)

	The CSBG Director assists CSBG staff in helping low-income customers to become self-sufficient for the dates worked on the previous page.
	The CSBG Administrative Assistant assists CSBG staff in helping low-income customers to become self-sufficient for the dates worked on the previous page.
	The CSBG Success Coach assists low-income customers to become self-sufficient for the dates worked on the previous page.

Signature

Date

Supervisor Signature

Date





Leave Request/Notice

Employee Name: Enter Name Date: _____
 Job Title: Enter Job Title
 Program: Enter Program
 Job Site: Enter Job Site

- Leave Request/Notice for two weeks pay period.
- Note: All assigned regular work days and hours must be accounted for as either work time or leave time.

First Week of Pay Period

Day	Date	Hours	*Type	FMLA	Purpose
Monday	1/1/00				
Tuesday	1/2/00				
Wednesday	1/3/00				
Thursday	1/4/00				
Friday	1/5/00				

Second Week of Pay Period

Day	Date	Hours	*Type	FMLA	Purpose
Monday	1/8/00				
Tuesday	1/9/00				
Wednesday	1/10/00				
Thursday	1/11/00				
Friday	1/12/00				

*Type: If other please specify in "Purpose"

FMLA: If FMLA Qualified Leave is affected, list number of hours and state FMLA Qualified Purpose and attach certification.

Employee Signature

Date

Approved By:

Supervisor

Date

Program Director

Date

President/Executive Director

Date

dr 11/2011

