FISCAL POLICIES AND PROCEDURES

The Greater Raritan Workforce Development Board (GRWDB), is committed to transparency and accountability in all workforce initiatives. Following are GRWDB **Fiscal Policies and Procedures,** grouped together in a single document. These policies and procedures aim to present clear and understandable guidelines that help GRWDB staff do their work while detailing to the community how that work is done.

As outlined by the New Jersey Department of Labor and Workforce Development (NJDOL) Office of Internal Audit, these policies and procedures are essential to ensure responsible management of federal and state grant funds, including compliance with financial management, internal, and cost principles, as well as state regulations and NJDOL grant requirements.

These policies were codified as part of the GRWDB's Program Year 2024 Audit Report. They were reviewed by the GRWDB Operations Committee and were reviewed and approved by the full Board at its October 2, 2025. The policies are subject to amendment and updates based upon state and federal guidance and local circumstances. The most current document can be found on the About: Mission, Policies and Strategic Priorities page of www.thegrwdb.org, where all GRWDB policies are housed for transparency and public information and acccess.

The GRWDB Fiscal Polices and Procedures in this document are:

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FISCAL POLICIES AND PROCEDURES

Account Closeouts

Policy:

Grant funds received in a Notice of Award (NOA) Memos that have not been obligated or fully expended by the specified time periods indicated by the New Jersey Department of Labor and Workforce Development, may be rescinded. This is done through the county Resolution process working with the county Fiscal Manager. **See the related Notice of Award policy on page 11**.

Procedures:

- The GRWDB receives the Notice of Award indicating a rescission of funds.
- The GRWDB Finance Manager reviews and reconciles the NOA to MSI, Somerset County's fiscal management system.
- GRWDB staff then prepare a resolution and cover sheet with a copy of the NOA to be approved. This will then follow the standard Somerset County resolution.
- The budget rescission is presented at the next available Commissioners' Meeting for approval.
- The Somerset County Finance Department updates MSI to reflect the rescission of funds.
- The State monthly report is updated to reflect the rescission of funds.
- The GRWDB Finance Manager updates the Funding and Expenditure report to reflect the rescission of funds, and the full board of the GRWDB is notified of of the rescission of funds.

Internal Control:

- The GRWDB must review and approve all NOA rescissions prior to removal from Somerset County's budget.
- The Somerset County budget must be approved at the Commissioners' Regular Meeting.
- The Somerset County Finance Department updates MSI to reflect the rescission of funds.

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Allowable costs

Policy:

The GRWDB, as a recipient of funds under WIOA Title I is required to comply with Uniform Guidance [WIOA Section 184(a)(3)]. This includes general principles guidance on selected items of cost. The GRWDB will utilize all local, state, or federal guidelines.

In general, to be an allowable charge to the WIOA, a cost must meet the following criteria:

- Be necessary and reasonable for the performance of the award.
- Be allocable to the award.
- Conform to any limitations or exclusions set forth in the award.
- Be consistent with policies and procedures that apply uniformly to both federally financed and other activities of the non-federal entity.
- Be accorded consistent treatment.
- Be determined in accordance with generally accepted accounting principles.
- Not be used to meet cost sharing or matching requirements of any other federally financed program (without prior approval from the state).
- Be adequately documented.

Expenditures of WIOA funds are allowable only for those activities permitted by the WIOA statute or federal regulations. Required and permissible program activities for adult and dislocated workers can be found in the WIOA Section 134(c) and (d) respectively. Similarly, allowable program activities for the youth program can be found in WIOA Section 129.

Internal Control:

- The GRWDB director and finance manager will work the county fiscal manager to ensure expenditures fit the above criteria.
- Questions about expenditures will be brought to the WIOAPOD for review and guidance.
- The state audit monitoring team also will be consulted for technical assistance and guidance as needed

FISCAL POLICIES AND PROCEDURES

Budget

Policy:

The GRWDB budget is derived from the Notice of Award (NOA) Memos received from the NJDOL.

For the WIOA Federal Funds relating to Adult, Dislocated Workers and Youth, the NOA memo is issued by the State of New Jersey Department of Labor and Workforce Development. This memo is typically received in May or June for the program year beginning in July and ending in the following June. For example, the memo received in May 2025 for the program year (2025) beginning July 1, 2025, and ending June 30, 2026. These funds must be 80% obligated by the end of the first year and fully expended by the end of the second year. For purposes of this example, funds must be 80% obligated by June 30, 2026, and fully expended by June 30, 2027.

Beginning for Program Year 2025, Work First New Jersey Funds is moving to a new schedule to coincide with the federal budget calendar. The memo is expected to be issued by the State of New Jersey Department of Labor and Workforce Development in August or earlly September, beginning on October 1 and ending in July and ending in the following September. For example, the memo received in August 2025 for the program year (2025) beginning October 1, 2025, and ending September 30, 2026. These funds must be fully obligated by September 30, 2026 and fully expended by the end of the calendar year. For purposes of this example, funds must be 100% obligated by September 30, 2026, and fully expended by December 31, 2026.

The NOA Memos must be approved by the board of the GRWDB and then go through the county resolution process, with acceptance of the awards by the county commissioners. GRWDB staff members prepare the resolution and related cover sheet. The NOA along with the approved resolution is then submited to the Finance Office to be placed into the Somerset County budget.

Each program budget is derived from the NOAs. Each program budget is then allocated to Administration Staff, Program Career Services Staff and Participant Training based on the appropriation allocation.

This process is followed for all other NJDOL NOAs and grants the GRWDB may apply for during the course of the program year.

Procedures:

- The GRWDB receives the Notice of Award in IGX Sage.

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- The NOA is approved by either the full GRWDB or Executive Committee depending upon the timing of the award.
- The GRWDB prepares a resolution and cover sheet of the NOA for the the next commissioner's meeting following the standard resolution/cover sheet approval process.
- After the resolution is approved, the resolution and NOA are sent to the County Finance Department to be placed in the Somerset County budget, and that insertion is subsequently approved at the next available Commissioners meeting.
- The Finance Deartment sets up new account numbers for the appropriations in MSI.
- GRWDB staff prepare the preliminary detailed WDB budget which is presented to the full board of the GRWDB for annual approval. Once approved, the detailed budget amounts are provided to the Finance Department for insertion into MSI.
- The GRWDB Finance Manager updates the Funding and Expenditure report monthly in consultation with the GRWDB Director.
- Monthly Expenditure reports and related cash drawdowns are reviewed by the GRWDB Director and the county Fiscal Manager who submits the final documents.
- The Finance Manager also prepares a detailed budget to be presented, along with the State Contract on an annual basis.

Internal Controls:

- The GRWDB full board and the Somerset County Commissioners must approve and accept all NOAs prior to the addition to the Somerset County budget.
- The board of the GRWDB must approve the annual budget relating to all NOAs and any other NOAs throughout the program year.
- The Somerset County budget must be approved at the Commissioners meeting
- The county Finance Department updates MSI to reflect the allocation of funds

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Check Handling

Policy:

The following procedures will be adhered to when handling checks received by the GRWDB office.

Procedures:

- Checks received by the GRWDB office will be submitted to the Somerset County Finance Department within one (1) business day of receipt,
- In the event the Finance Deparment is unavailable, checks will be locked in the GRWDB Business Manager's desk and sent to the Treasurer's office the next business day.
- Checks requiring investigation will not be kept at the GRWDB office. Checks will be sent to the Finance Department within one (1) business day while the investigation is being conducted.
- Failure to comply with the above procedure could result in disciplinary action, up to and including immediate suspension.

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Drawdowns

Policy:

Drawdowns are a requests to draw funds from NJDOL for payment of specified contract or grant costs incurred by the GRWDB. Drawdowns are prepared and requested on a monthly basis. It is the GRWDB's' policy to minimize the time between drawing down the funds and paying them out for grant activities. All drawdown requests are reviewed by the GRWDB Director and reviewed and approved by the county Fiscal Manager prior to submission.

Procedure:

- On a monthly basis the GRWDB Business Manger generates a report of expenditures and encumbrances through MSI.
- The Business Managers prepares a worksheet, which lists by account the amount of bi-weekly payroll and bill meeting expenditures incurred since the last drawdown.
- The Business Manager compares the balances on the worksheet to MSI report as these should represent the same amount of expenditures processed for payment.
- The worksheet is updated to reflect receipts or disbursements that have been posted in MSI and calculates the drawdown amount to be requested.
- The Business Manager prepares the drawdown request form to include an updated request number and amounts by account and year.
- The Business Manager updates the Drawdown Summary Report and confirms that there are sufficient funds remaining in the grant by checking the balances in the Drawdown Summary Report against the amounts being requested.
- The Business Manager provides the drawdown request to the county Fiscal Manager for review and approval, who then submits a request via SAGE/IGX.
- Once the county Finance Department receives the state wire for the drawdown, the county provides a copy to the Business Manager who matches this against the prepared request.

Note: Wires are typically received within one week of the drawdown submission by the county and reported to the GRWDB on the day of receipt.

Internal Controls:

- All drawdown requests made to the State of New Jersey must be reviewed by the GRWDB Director and reviewed and approved by the county Fiscal Manager prior to submission.
- The Business manager notifies the Fiscal Manager and WDB Director of the drawdowns reported to the State.

FISCAL POLICIES AND PROCEDURES

Equipment and Supplies Physical Inventory and Purchases

Policy:

Expenditures for the purchase of "equipment" and/or "supplies" are initiated by the GRWDB Director or Business Manager. All purchases should be made through the County-approved State contracted supplier. All expenditures for the purchase of "equipment" and/or "supplies" must be approved by the GRWDB Director following NJ-WIN PY24-5 which requires state approval for equipment purchases. Once that approval is received, the GRWDB will follow the standard county finace approval process. All expenditures for the purchase of "equipment" and/or "supplies" in excess of $250 and useful life of one year or more must be maintained on an inventory list and tagged per State of New Jersey regulations outlined in NJ-WIN PY24-5. Vendors using GRWDB grant funds must get GRWDB approval for the purchase using **this form**. This review process enables the GRWDB to evaluate proposed purchases for allowability, prudency, alignment with local policies and protocols, and consistency with our purchasing guidance. When applicable, this process may also require the submission of a purchase request form to the WIOAPOD for approval consideration, in accordance with the criteria outlined in NJWIN PY24-5.

The GRWDB maintains an inventory list for all "equipment" and/or "supplies" purchased in excess of $250 and useful life of one year or more, including computer "equipment" and/or "supplies". The records must include 1) description of the asset including type of item, brand name, model, and serial numbers, 2) acquisition date, 3) cost, 4) purchase order, 5) inventory number, 6) location, 7) organization/division unit, 8) source of the monies from which asset was acquired, 9) date and condition at last physical inventory and 10) disposition data. A physical count of inventory is completed and approved annually by someone other than the Business Manager, who maintains the inventory listing. Vendors also must include equipment purchased with GRWDB funds on their inventory list and indicate that funding source and that it is GRWDB property.

For disposition of property purchased with federal funding, the GRWDB will follow the procedures outlined in NJ-WIN PY24-5. This will include filling out the form in the required form for state review and approval. For computer equipment disposition, the GRWDB will contact county IT. For all other items, the GRWDB will contact county Facilities and Services for pick up and disposal. The Business Manager will remove the items from the inventory listing, if applicable. Records for these items must be maintained for three years after disposition.

Procedures:

- The GRWDB Director receives requests for "equipment" and/or "supplies" on an as-needed basis.

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- The GRWDB Director or Business Manager initiates the order for "equipment" and/or "supplies" through the process outlined in NJ-WIN PY24-5 and once approval is received, uses county approved State contract suppliers and follows standard county processes.
- The Business Manager maintains and updates a listing of all "equipment" and/or "supplies" purchases in excess of $250 and useful life of one year or more.
- The listing must contain the following items: unit acquisition cost, acquisition date, description, serial number, funding source, percentage of federal interest, title of ownership, current use & location.
- All expenditures for the purchase of “equipment" and/or "supplies" in excess of $250 and useful life of one year or more must be tagged by the Business Manager.
- Annually, a GRWDB staff member (other than the Business Manager) must physically count the inventory in excess of $250 and have a useful life of one year or more to ensure that all items are properly accounted for and indicate the date and condition on the inventory listing record. The list is reviewed and approved by the GRWDB Director.
- Upon determination by an employee that "equipment" and/or "supplies", including computer "equipment" and/or "supplies “no longer has a useful life, they must follow the disposition procedures outlined in NJ-WIN PY24-5.
- When the disposition is approved by the NJDOL, the GRWDB will then follow standard county disposition practices. The Business Manager will update the inventory listing and retain disposition forms for three years after disposition.

Internal Controls:

- The GRWDB Director must approve all orders for the purchase of "equipment" and/or "supplies", including computer "equipment" and/or "supplies" following NJ-WIN PY24-5 and standard county purchasing procedures.
- The Business Manager maintains and updates a listing of all "equipment" and/or "supplies" purchases in excess of $250 and a useful life of one year or more, including computer "equipment" and/or "supplies"
- All expenditures for the purchase of “equipment" and/or "supplies" in excess of $250 and a useful life of one year or more must be tagged by the Business Manager
- Annually, a GRWDB team member (other than the Business Manager) must physically count the inventory in excess of $250 and have a useful life of one year or more to ensure that all items are properly accounted for and indicate the date and condition on the record
- Annually, after the physical inventory count is completed for all inventory in excess of $250 and useful life of one year, the GRWDB Director must approve the physical count
- The Business Manager will update the inventory listing to reflect the disposition date for all "equipment" and/or "supplies” that no longer have a useful life.

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Incident Reporting

Policy:

The definition of fraud, misfeasance, nonfeasance or malfeasance is any alleged deliberate action which may be in violation of Federal statutes and regulations. This includes, but is not limited to, indications of bribery, forgery, extortion, embezzlement, theft of participant checks, kickbacks from participants or contractors, intentional payments to a contractor without the expectation of receiving services, payments to ghost enrollees, misuse of appropriated funds, and misrepresenting information in official reports.

A Code of Conduct and Conflict of Interest Policy, as required under Workforce Innovation and Opportunity Act (WIOA), was approved by GRWDB at its Oct. 6, 2022, meeting. This Incident Report policy further defines employee/participant misconduct as actions occurring during or outside work hours that reflect negatively on the GRWDB and its mission including, but not limited to: conflict of interest or the appearance of conflict of interest involving outside employment, business and professional activities; the receipt or giving of gifts, fees, entertainment, and favors; misuse of Federal property; and, misuse of official information and such other activities as might adversely affect the confidence of the public.

The definition of gross mismanagement is actions or situations arising out of management ineptitude or oversight and leading to a major violation of the legislative process, regulations, or contract/grant provisions. This category includes, but is not limited to, unauditable records, unsupported costs, highly inaccurate fiscal reports or program reports, payroll discrepancies, payroll deductions not paid to the Internal Revenue Service, and lack of good internal control procedures.

This policy details GRWDB's responsibility for reporting instances of suspected fraud, program abuse and criminal conduct involving grantees, recipients or subrecipients of Federal Funds in association with TEGL 2-12. Any allegations of illegal or improper activities involving grantees and other recipients or subrecipients of Federal funds must be brought to the attention of the County of Somerset and may be reported directly to the Office of Inspector General (OIG) or Office of Financial and Administrative Management (OFAM). The reporting individual must immediately document allegations, suspicions and complaints involving possible fraud, program abuse and criminal misconduct using the Incident Report (IR) form. The reporting individual must submit the IR form to the OIG, and to the appropriate Somerset County departments. In addition, the GRWDB Director must immediately report any situations involving imminent health or safety concerns, or the imminent loss of funds exceeding an amount larger than $50,000 to the OIG and

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OFAM by telephone. The OIG Hotline number is 1-800-347-3756 or 202-693- 6999. These emergency type situations must be followed up with a written IR form no later than one working

day after the telephone report by the GRWDB Director. Upon receipt of the IR form, OIG must determine whether the allegations have merit and, when appropriate, conduct or arrange for an investigation and/or audit. If the OIG determines that the case does not have investigative or audit merit, the case is referred back to GRWDB for resolution.

Attached to this policy is a copy of U.S. Department of Labor IR form. For further information regarding incident reporting, please refer to TEGL 2-12.

Procedures:

- The GRWD Director or the reporting individual must immediately document allegations, suspicions and complaints involving possible fraud, program abuse and criminal misconduct using the Incident Report (IR) form.
- The GRWDB Director or the reporting individual must submit the IR form to the OIG, and to the appropriate Somerset County departments.
- The GRWDB Director must immediately report any situations involving imminent health or safety concerns, or the imminent loss of funds exceeding an amount larger than $50,000 to the OIG and OFAM by telephone at 1-800-347-3756 or 202-693-6999.
- A written IR form must be submitted to the OIG no later than one working day after the telephone report by the GRWDB Director.

Internal Controls:

- The GRWDB Director must immediately report any situations involving imminent health or safety concerns, or the imminent loss of funds exceeding an amount larger than $50,000 to the OIG and OFAM by telephone at 1-800-347-3756 or 202-693-6999.

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FISCAL POLICIES AND PROCEDURES

Notice of Award

Policy:

A Notice of Award (NOA) Memo is received from the New Jersey Department of Labor and Workforce Development. The NOA is accepted by the full board of the GRWDB or the GRWDB Executive Committee depending upon the timing of the grant expenditure. The GRWDB Director follows the standard resolution approval process for the acceptance of funds by the Somerset County Commissioner meetings. Once that NOA is introduced and approved by the Commissoners, the resolution, the NOA and the budget is sent to the Finance Department to be added to the County of Somerset Budget. **See related Account Closeouts Policy on Page 2**.

Procedures:

- The GRWDB Director and the Commissioner Director receive the NOA indicating an allocation of funds
- The NOA is accepted by the full board of the GRWDB or the GRWDB Executive Committee depending upon the timing of the grant expenditure
- The GRWDB Director follows the standard resolution approval process for the acceptance of funds by the Somerset County Commissioner meetings. The Fiscal Officer also provides a scanned copy of the memos via email to the Director of Program Operations
- Once that NOA is introduced and approved by the Commissoners, the resolution, the NOA and the budget is sent to the Finance Department to be added to the County of Somerset Budget.
- The NOA is inserted into the county budget by the Finance Department following the standard resolution process.
- The Finance Department updates MSI to reflect the allocation of funds.
- The Business Manager updates the State Monthly Report to reflect the allocation of funds.
- The Business Managers updates the Funding and Expenditure Report to reflect the allocation of funds, and reports on funding expenditures during quarterly full GRWDB Board meetings.

Internal Control:

- The NOA acceptance is approved by the GRWDB Board or Executive Committtee depending upon the dates of full Board meetings.
- The NOA must must be accepted and approved at a regular Commissioners' Meeting.
- The SomersetCounty Finance Department updates MSI to reflect the allocation of funds.

FISCAL POLICIES AND PROCEDURES

On-The-Job Training (OJT)/Incumbent Worker Training (IWT) Contract Payments

Policy:

The GRWDB enters into OJT/IWT with employers, who agree to train employees in exchange for payment. The employers must submit an invoice to the GRWDB and the Greater Raritan One-Stop Trainig Center with supporting documentation verifying the employees' training. All vouchers must reviewed by the GRWDB Director and follow the standard invoice payment approval MSI procedures used by Somerset County. Employer invoices must be sent by the 15th of each month for training done the prior month. This ensures timely payment of expenditures. **For related guidance, see the GRWDB On-the-Job Training and Incumbent Worker Training policies.**

Procedures:

- The GRWDB Director must approve the OJT/IWT contract
- The GRWDB Director sends contract, General Assurances, a blank W-9 form and letter to the company, ensuring the employer provides a W-9 and BRC to accompany signed contract so that the employer can be put in the county MSI system as a vendor.
- The company signs and returns the contract to the Director,who will ensure that the documents have the same name and address. Then the Director signs the contract.
- Copies are kept in the GRWDB files and forwarded to the Greater Raritan One-StopTraining Center, which is responsible for ensuring that OJT/IWT applicants information and milestones are recorded in AOSOS, and for processing related invoices.
- The Training Center generates a requisition using the MSI account string designated for these services. The requisition number is sent to the GRWDB which creates a resolution awarding the contract to the employer following standard Somerset County purchasing procedures. Once approved by the Commissioners, the Training Center then generates a Purchase Order (PO) that will be sent to the employer. **See MSI user instructions.**
- The employer sends the signed PO back with the invoice(s) to the GRWDB which will review and send them to the One-Stop Training Center for processing and payment following Somerset County MSI procedures. Payments are processed by the Training Center's business manager and approved by the Training Center director.
- Monthly, the One-Stop Training Center sends the GRWDB Business Manager a copy of the expenditures for the proceeding month; this is used to match the expenditures against the invoices received for completed trainings.

Internal Controls:

- The GRWDB Director reviews all contracts and invoices which are then processed by the Training Center business manager and approved by the Training Center Director.

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Overtime/ Severance/Termination Pay and Compensatory Time Off

Policy:

Employees of the GRWDB are not eligible for overtime pay, severance pay, or termination pay. Employees of the GRWDB are also generally ineligible to receive compensatory time off for overtime worked in accordance with Somerset County policies. However, should an employee be asked by GRWDB management to attend before- or after-hour work-related event (e.g., school career fairs, off-hour county-specific workforce event), compensatory time off may be granted by the GRWDB Director.

Procedures:

- The GRWDB Director may request a staff member attend an after-hour work-related event, when necessary to meet the demands of the job.
- In these situations, the staff member may request compensatory time off not to exceed a regularly scheduled seven (7) hour workday
- The GRWDB Director must approve the compensatory time off to remunerate the employee for their time
- The compensatory time off must be used within one pay period from when the additional hours were worked.

Internal Control:

- The GRWDB Director must approve the compensatory time off.

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Payroll Preparation and Approval

Policy:

All GRWDB employees are required to record time worked, holidays, and leave taken in Vista for payroll and benefits tracking. All time and time-off requests must be approved by the individual's supervisor. All time and time-off requests for WDB must be approved by the GRWDB Director; the Director's time-off requests are approved by the Somerset County administrator. The Business Manager is the time-keeper for the GRWDB, inputting time in for full- and part-time employees. The Director then approves the time following Somerset County's payment schedule for bi-weekly and bi-monthyl employees. The payroll is then processed by the county finance department.

Procedures:

- All time and time off requests for all employees are logged through Vista, the County's Payroll System, and must be approved by the individual's supervisor.
- The GRWDB Business Manager, as division timekeeper, puts time in Vista based upon hours and time-off requests approved for each full- and part-time employee. **Here are the instructions for doing this in Vista.**
- The GRWDB Director approves the time in Vista following the county's payment schedules for full- and part-time employees. If the Director is out-of-office, the time will be approved by the county finance department upon consultation with the GRWDB Business Manager.
- The payroll is processed by the County's Finance/Payroll Department.
- All payments are electronic; an employee may access payments and payroll check stubs through Vista.
- Payments are based upon quarterly cost allocation plans (CAPs) generated by quarterly time studies.
- At the beginning of each month, the county Fiscal Manager generates a payroll report for all staff and sends this to the GRWDB Business Manager who uses this information for the monthly state expenditure report.
- Upon the submission of time studies at the end of each quarter, the Business Manager will review the CAP and send any changes to the county fiscal manager to update the salary allocations in MSI.

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Purchases and Procurements

Policy:

Expenditures for the purchase of goods/services are initiated by the GRWDB Director and/or Business Mangers following Somerset County procurement procedures. When necessary, quotes for equipment will be requested following Somerset County procurement procedures and following standard approval processes. **For related guidance, see the Equipment and Supplies Physical Inventory on Page 7 of this document.**

Invoices are submitted by vendors to the GRWDB on a monthly basis for all services provided the proceeding month. All invoices and vouchers must be approved by the GRWDB Executive Director and the county Fiscal Officer prior to being sent to the Purchasing Department. Requests for payment must be completed by noon Wednesday of each week in order for payments to be mailed out on Friday. Invoices received after the cutoff will be processed for the following week.

Procedures (**see related MSI user instructions**):

- Invoices for goods/services are received by the GRWDB on a monthly basis
- The Business Manager enters the requisition into MSI as follows:
    - Ensures that the correct accounting strings and amounts on the requisition
    - Invoices are scanned and are uploaded to the corresponding requisition in MSI
    - Upon completion, a requisition number is generated in MSI
    - The requisition and invoice are reviewed and approved electronically by the GRWDB Director, the county Fiscal Manager and by the county purchasing agent.
- During the review process, each requisition in MSI is checked to ensure the:
    - Math is accurate
    - Requisition has been allocated to the correct accounts into MSI
    - Mailing address in MSI matches the voucher and invoice
    - Payment amounts agree on the voucher, invoice and MSI requisition
- Once the approval process is completed, requests for payments for one-time and blanket invoices may be initiated by the Business Manager or the GRWDB Director.
- Payments are tracked by the Business Manager during the monthly expenditure report process for accuracy.
- Copies of the invoice and PO are kept in the GRWDB drive.

Internal Controls:

- The GRWDB Executive Director must review and approve requisition and vouchers
- The county Fiscal Officer approves the corresponding requisition in MSI.

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Records Retention

Policy:

The GRWDB must ensure accountability for records resulting from activities and services conducted with WIOA funds by GRWDB contractors, vendors, One-Stop Partners and the Operator, as well as for programs conducted by the GRWDB. Some of the reasons to keep files and records include legal requirements and/or compliance with governing rules, potential relevance in future litigation, and the needs of the organization, as well as historic importance.

Procedure:

All subgrantees, service providers, and administrative entity staff shall retain all records pertinent to all grants and agreements under the WIOA including financial, statistical, property, participant records, and supporting documentation for a period of seven (7) years, as per NJ WIN WD-PY24-6, revised on July 17, 2026. The GRWDB will follow the guidelines detailed in the aforementioned NJ WIN.

The time period for retentoion commences from the date the GRWDB receives the final expenditure report for that program year. If at the end of three years there is ongoing litigation or an audit involving records, the records shall be retained until resolution of the litigation or audit.

Prior to the destruction of any records, a written request to carry out the destruction of records must be made to:
Director
Greater Raritan Workforce Development Board
27 Warren St., third floor,
Somerville, NJ 08876.

The request also may be emailed to the GRWDB director.

Upon receipt of written authorization from the Director, records may be destroyed or surrendered to the administrative entity.

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State Fiscal Report

Policy:

The monthly State Fiscal Report is required to be filed with the New Jersey Department of Labor and Workforce Development ("NJDOLWD") by the 15th of the following month. The report is prepared by the GRWDB Business Manager and and reviewed by the GRWDB Director and is then reviewed and submitted by the Somerset County Fiscal Manager..

Procedures:

- The GRWDB Business Manager,working with the GRWDB Director, prepares a monthly report of expenditures, obligations, and encumbrances by grant.
- The GRWDB Business Manager completes the monthly report in IGX Sage. If the report cannot be completed and filed by the 15th of the month, the Business Manager will request a deadline extension from the state; typically this is more than one week.
- The completed report is then reviewed by the county fiscal manager who asks any needed questions. Once finalized, the fiscal manager submits the monthly report to the NJDOLWD.

Internal Control:

- The GRWDB Director assists the Business Manager with report preparation.
- The Fiscal Manager must review and submit the report.

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Travel

Policy:

For **Routine Travel**, GRWDB staff members may be required to travel between locations in Hunterdon and Somerset Counties, as well as other state and workforce-related meetings outside of the two counties, as part of their job responsibilities. In these cases, GRWDB employees are permitted to use the county vehicle dedicated for GRWDB use by the Somerset County Administrator's Office. Additionally, when multiple employees are attending the same event, it is strongly encouraged that they either carpool or utilize the county vehicle. County car mileage will be tracked monthly and included as an in-kind cost in the monthly state expense report.

In instances where employees use their personal vehicles for work-related travel, they will be reimbursed for mileage at the rate authorized by the State of New Jersey Department of Labor and Workforce Development, in accordance with local policy, but not exceeding the IRS standard rate. Employees are also eligible for reimbursement of parking and toll expenses. They will be reimbursed for these epxenses following standard county procedures, and using travel and conference accounts budgeted annually by the GRWDB. All requests for expense reimbursements must be submitted within two weeks of the date of travel.

In instances of **Non-Routine Travel** where GRWDB staff members and vendors may be required to travel for work-related activities such as conventions and conferences, staff training, etc., they will be reimbursed for conference attendance and overnight stays as well as parking and toll charges. Conference attendance and overnight stay requests must be preapproved by completing the County of Somerset Request for Authorization for Conference Attendance form which is signed by the GRWDB Director, the County Administrator and the Commissioner Director. This form should be submitted at least 60 days prior to travel dates when possible. (Note that meals will not be reimbursed since the grant cannot pay for food per USDOL policy.) Once that approval is received, the Business Manager will create a requisition for the conference fees for the sponsoring agency. Payment will be made after the conference is completed.

All requests for travel-related conference, etc. expense reimbursements must be submitted by GRWDB employees within two weeks of the completion of travel. All individual travel and expense invoices must be approved by the GRWDB Director and go through the normal county approval process for reimbursement of expenses, starting with the Business Manager, who will create the requisition for the individual employee's expenses.

More details and procedures are outlines in the Somerset County Travel and Conference Expenses policy adopted on March 25, 2025.

FISCAL POLICIES AND PROCEDURES

Vendor partners who wish to attend career-related conferences may have their attendance and overnight stays paid for by the GRWDB using conference and travel-related funds budgeted by the GRWDB annually. Funding is limited and will be utilized on a first-come, first-served basis. A vendor may ask the GRWDB Director for attendance approval at any point during the program year, with the expectation that such requests will be given at least 60 days prior to the event whenever possible. If funding is available and the approval is given, the vendor will work with the GRWDB Business Manager to provide the documentation needed to create a requisition for payment to the conference organizer. The requisition will follow standard county processes and attendance will be reimbursed to the conference organizer once the conference is over.

Procedures:

- Employees must obtain supervisor approval on travel and expense vouchers using the County of Somerset Request for Authorization for Conference Attendance form.
- Once approved, the Business Manager will create a requisition for the conference fee attendance using the appropriate account strings in MSI. This requisition will then go throw the normal county approval process. Once generated, the PO will be sent to the conference sponsor which can request payment after the conference/event is over.
- Employees who accue lodging and travel expenses must keep detailed receipts for the related expenses and then submit them for payment following standard county processes. The Business Manager will create the requisition for payment using the appropriate account strings in MSI. The requisition will be reviewed and approved by the GRWDB Director and then follow standard county processes.
- Travel expenses accrued by the GRWDB Director will be approved by the County Administrator for payment following standard county processes.
- Vendors utitilizing GRWDB travel and expense budget dollars must get approval for attendance from the GRWDB Director, dependent upon available funding. Once approved, standard county expenditure processes will be followed.
- Copies of all expense documentation are uploaded into MSI following standard county processes and copies are retained in GRWDB files.

Internal Controls:

- GRWDB staff members must obtain supervisor pre-approval for travel and related expenses following the Somerset County Travel and Conference Expenses policy.
- GRWDB vendors must obtain GRWDB Director to attend conferences if they wish to utilize available GRWDB conference and travel expense funding.
- A supervisor must approve all expense reimbursement vouchers which will then follow standard county procedures.