

Continuous Improvement Plan – 1

For each significant observation and recommendation noted from the ODJFS/Bureau of Monitoring and Consulting Services review, the following is our improvement(s) taken or proposed. For significant observations where improvement has not been taken or proposed, attachments set forth our basis for not taking or proposing improvement:

1. Observation/Recommendation:

Procurement Policy Missing Required Elements- Reissued

2 CFR 200.302 (b) states in part:

(b) The financial management system of each non-Federal entity must provide for the following (see also §§ 200.334, 200.335, 200.336, and 200.337):

.....

(4) Effective control over, and accountability for, all funds, property, and other assets. The non-Federal entity must adequately safeguard all assets and assure that they are used solely for authorized purposes. See §200.303.

.....

(6) Written procedures to implement the requirements of §200.305.

(7) Written procedures for determining the allowability of costs in accordance with subpart E of this part and the terms and conditions of the Federal award.

As part of the financial monitoring review planning, a review of the previous WIOA Financial Monitoring (PY19/PY20) noted a continuous improvement plan (CIP) for the Warren County. Its Procurement Policy was missing several required elements mentioned above. Further discussions determined the missing elements for the procurement policy were not addressed.

Having current policies and procedures is an essential element of the internal control structure over federal awards. Failure to have current and complete policies and procedures significantly increases the risk that errors or irregularities will occur in the administration of federal programs by subrecipients and not be detected within a reasonable period of time.

Recommendation

The local area's Workforce Development Board (WDB) is ultimately responsible for overseeing that policies and procedures are implemented. We recommend the WDB review the Warren County Procurement Policy and update it to include the missing procurement elements. In addition, we recommend the WDB review all policies and procedures used by the local area and update them to be current for all WIOA funding programs and their respective federal and state regulations. We recommend the policies be reviewed annually to determine if they are still current or need to be updated.

2. Underlying Cause:

BCW/Workforce will create a board policy which follows Warren County Policy plus Federal law to include:

Effective control over, and accountability for, all funds, property, and other assets. The non-Federal entity must adequately safeguard all assets and assure that they are used solely for authorized purposes.

Written procedures to implement the requirements of §200.305.

Written procedures for determining the allowability of costs in accordance with subpart E of this part and the terms and conditions of the Federal award.

3. Implementation Steps:

BCW/Workforce staff will create a new policy. Staff will present it to the Budget & Finance Committee for recommendation, then staff will present it to the Executive Committee for approval.

4. Resource Needs:

None

5. Implementation Schedule:

The policy will be presented to the Budget and Finance Committee and Executive Committee at their July meetings with an implementation date of 8/1/2023.

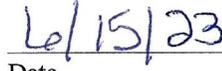
6. Person Responsible for Implementation:

Becky Ehling, Executive Director

Signed:



Agency Director



Date