



Arkansas Workforce Center at Little Rock

LRWDB Program Directive

LITTLE ROCK WORKFORCE DEVELOPMENT BOARD

5401 South University Ave, Ste 146, Little Rock, AR 72209

Tel: 501-682-0228/ TDD: (800) 250-6691

POL 2019 Confidentiality	Confidentiality Policy
Date of Issuance/Impact	POLICY IMPACT
March 28, 2019	LRWDB Staff and Members, WIOA Program Services Provider Career Center Operator, Data Sharing Partners
Effective Date	Revision Date
May 1, 2019	

PURPOSE

The purpose of this policy is to describe and to detail the regulations concerning confidential information, in accordance with the rules and regulations of the Workforce Innovation and Opportunity Act of 2014 (WIOA), the WIOA Final Rule, Training and Employment Guidance Letters (TEGLs) published by the Employment and Training Administration of the U.S. Department of Labor (ETA), and the policies of the Arkansas Workforce Development Board.

POLICY

Case managers and other LRWDB and one-stop operator employees, who have access to personal information that must remain confidential or may be dispersed only to certain other entities, must comply with the Family Education Rights and Privacy Act (20 U.S.C. 1232g) [WIOA §116(i)(3)].

Additional security measures are required for information concerning disabilities and other information provided by vocational rehabilitation agencies [TEGL 7-16] and for state unemployment compensation information [20 CFR part 603].

The LRWDB employs the following procedures to promote security and confidentiality of personal information.

1. Any person with access to personal information must read and understand the Family Education Rights and Privacy Act (FERPA) and receives training on the LRWDB's confidentiality policies and practices.
2. Signed confidentiality agreements with knowledge and acceptance of the requirements of the FERPA and the penalties for violation of the requirements, are maintained in the LRWDB's files. Confidentiality agreements are also signed by non-LRWDB users of LRWDB confidential information.
3. Written agreements are executed between the LRWDB and other entities that are allowed access to LRWDB confidential information.
4. In coordination and compliance with the Arkansas Department of Workforce Services (ADWS) and the use of its Local Area Network (LAN), written instructions for telecommunications security are included as part of the agreement. All servers connected to the LRWDB network are to be configured to automatically download and install critical and security updates for the operating system and updates to the anti-virus software on a daily basis, unless otherwise approved by the LRWDB Executive Director.
5. Sensitive information includes, but is not limited to, place of birth, date of birth, mother's maiden name, driver's license number, biometric information, medical information (except brief references to absences from work), personal financial

information, Social Security numbers (including only the last four digits), credit card or debit card account numbers, passport numbers, potentially sensitive employment information (e.g., personnel ratings, disciplinary actions, and results of background investigations), criminal history, and any information that may stigmatize or adversely affect an individual.

6. Non-sensitive personal identifiable information that may be transmitted electronically without protection includes work phone numbers, work addresses, work and personal e-mail addresses, resumes that do not include a Social Security number or where the Social Security number has been redacted. If an employee uses a personal mobile phone for work purposes, or is reimbursed (in part or in whole) for personal mobile phone usage for work purposes, then that mobile phone number is transmittable.
7. All medical or disability-related information obtained about a particular individual is collected on forms separate from other information collected from the individual and treated as confidential. Whether these files are electronic or hard copy, they are locked or otherwise secured (e.g., through password protection) [29 CFR 38.41(b)(2)].
8. Confidential is disclosed only on a "need to know" basis among LRWDB and workforce center staff and partner resources.
9. Background checks are required for LRWDB or workforce center staff with access to confidential information. The LRWDB may accept background checks performed by ADWS or the One-Stop Operator/Program Services Provider for these purposes.
10. Forms allowing WIOA to release appropriate information to other entities that might be helpful are signed by the program participant.
11. Program participants may formally request, through their assigned case manager, that normally-public information not be disclosed (e.g., address for person who is escaping an abusive ex-spouse).
12. Recording telephone conversations without the consent of the individuals being recorded is prohibited.
13. Sensitive personally identifiable information (information that could result in harm to the individual whose name or identity is linked to the information) is not electronically transmitted unless it is specifically protected by secure methodologies.
14. Downloading or installing any software or program onto an LRWDB computer or mobile device, without consent, is prohibited.

15. LRWDB and one-stop-operator staff must physically secure laptops-in the office, at home or while traveling- by storing them in a safe location (by locking them to an immovable object with a cable system when not in their immediate possession or use). Screens must be locked by password protection (see #18).
16. Documents and papers containing confidential information are shredded personally or taken to a secure storage place to be shredded.
17. During normal business operating hours, computers may be used for business use only; use of the Internet at work is, for personal uses, confined to normal break periods of not more than 15 minutes for every two hours worked or to hours outside of normal business hours.
18. All computers have screen savers and are password protected or have keyboard locking programs activated on them. This must be adhered to vigilantly in the case of laptops and mobile devices, which are more susceptible to theft or use by persons other than intended or authorized users. Where possible, GPS software on laptops or mobile devices should be activated.
19. A confidentiality notice is appended to all LRWDB e-mail messages.
20. The use of network activity may be monitored without an employee's knowledge or consent.
21. Paper documents, including confidential information that must be maintained for reporting, are stored in file cabinets or otherwise secured in a manner that prevents unauthorized access (such as by individuals walking into the room) and facilitates disaster recovery [29 CFR 38.41(b)(2)].
22. LRWDB and one-stop-operator staff must perform regular data backups (e.g., to a server on the network) to facilitate data recovery of electronic information.
23. LRWDB or one-stop-operator staff members who misuse, mishandle, or disclose confidential information without authorization may be subject to disciplinary action up to and including termination.

Contact Person W. J. Monagle, Executive Director	Expiration Date
Authorized By Bryan Day, Chair	Resolved

Policy Review Date: 3/28/2019



Arkansas Workforce Center at Little Rock

LRWDB Cost Allocation Plan

LITTLE ROCK WORKFORCE DEVELOPMENT BOARD

5401 South University Ave, Ste 146, Little Rock, AR 72209

Tel: 501-682-0228/ TDD: (800) 250-6691

POL 2019 Cost Allocation

Date of Issuance/Impact

January 24, 2019

Effective Date

Immediately

LRWDB Cost Allocation Plan

POLICY IMPACT

LRWDB Employees

Revision Date

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II. Background & Introduction

The Little Rock Workforce Development Board (LRWDB) is charged with the provision of administration and programmatic oversight of services provided in the City of Little Rock.

General

This cost allocation plan sets forth the methods and parameters for the allocation of Unassignable Direct Costs to the benefiting cost objective(s). Additionally, this plan shall identify, apportion and apply Assignable Direct and Indirect Costs. This allocation plan shall encompass the allocation of funds provided to LRWDB by the United States Department of Labor through the Arkansas Department of Workforce Services.

Applicable Legislation and Promulgations

The LRWDB Cost Allocation Plan is developed in accord and compliant with the following:

- Office of Management and Budget (OMB) 2 Code of Federal Regulations (CFR) Part 200, Subpart E and 2900 (1/2015)
- The Governor's Office of Planning, Budgeting and Administrative System (PBAS)
- The applicable sections of the contracts between LRWDB and any subcontractors.

Memorandum of Understanding

The Memorandum of Understanding (MOU) document agreements between participating partners in a multi-funded program delivery system at the local level and address cost distribution relative to the One-Stop Workforce Center. The MOU is more global in scope and includes agreements reached on governance, program delivery, accounting, reporting, and many other factors relative to each of the One-Stop Partners. It also includes a joint program plan and financial budget for delivery services.

The MOU supports decisions about the flow of resources and benefits. It specifies how the mix of resources provides an appropriate level of benefit and cost. The MOU is a self-contained document that is different than the Cost Allocation Plan.

The development of the MOU encompasses the concept of bottom line benefit. In the MOU, each of the parties will agree to performance objectives, their share of contributed resources to the projects, the cost they will assume, the measures of benefit used to determine the equitable distribution of costs, the periodic review of

results and amendments to the plan, and the method of resolving variances at period end between planned and actual activity.

The MOU have two major parts: Agreement on Governance and Plan of Service. Individual partners are responsible for ongoing maintenance of their information and will maintain these agreements regarding appropriateness and amounts of contribution. The local governing board has final authority regarding reasonableness and adequacy of local workforce center cost distributions. Refer to MOU for additional information on Agreement of Governance and Plan of Service.

Funding Sources

The sources of funding for the provision of these services include the following grants, programs, cost categories and amounts:

PROGRAM YEAR FUNDING	PY17	FY18	PY18	FY19	Total Funding Amount
FUND SOURCE: WIOA					
YOUTH PY16	\$7,725.00				\$7,725.00
YOUTH PY17	\$228,403.17				\$228,403.17
ADULT PY 17	\$207.00				\$207.00
DLW PY17	\$9,788.33				\$9,788.33
ADULT FY18		\$208,344.84			\$208,344.84
DLW FY18		\$172,624.00			\$172,624.00
ONE-STOP OPERATOR			\$38,377.44		\$38,377.44
PY17 REGIONAL	\$15,000.00				\$15,000.00
PLANNING ASST					
PY17 SECTOR	\$15,000.00				\$15,000.00
PARTNERSHIP ASST					
YOUTH PY18			\$262,650.00		\$262,650.00
ADULT PY18			\$40,474.00		\$40,474.00
DLW PY18			\$57,509.00		\$57,509.00
WIOA TOTAL					\$1,056,102.78
FUND SOURCE: DOL					
YOUTHBUILD			\$698,719.49		\$698,719.49
ROCK CITY REENTRY			\$1,056,395.65		\$1,056,395.65
DOL TOTAL					\$1,755,155.14
TOTAL FUNDING					\$2,811,217.92

Note: The funding amounts are effective as of July 1, 2018.

II. Scope

Allocation Parameters

Measuring benefit is the critical requirement and central task to be performed in allocating costs. Therefore, LRWDB will adhere to the following parameters in the allocation of its costs.

- Allocate costs to a particular cost objective or grant/program only to the extent of benefits received by that grant/program.
- Costs that do not benefit a particular cost objective are not allocable to and will not be charged to that cost objective.
- For a cost to be allocable to a particular cost objective, it will be treated consistently with other costs incurred for the same purpose in like circumstances. A cost will not be assigned to a grant/program as a direct cost if it has been previously treated as an indirect cost.
 - Costs identified specifically with a grant/program are direct costs of that grant/program and will be assigned accordingly.
- Costs identified specifically with other final cost objectives of LRWDB are direct costs of those cost objectives and are not to be assigned to other awards directly or indirectly.
- Each grant/program is charged an amount equal to its allocable share of the costs,
- No grant/program will be charged for a cost that does not benefit the grant/program as determined in the cost allocation process,
- No grant/program will be charged for a cost that is unallowable under its governing statutes and regulations,
- Costs will not be allocated if they benefit only one grant/program or if the costs of the activity serve a single grant/program purpose.
- The Generally Accepted Accounting Principle (GAAP) matching principle will be followed in determining an allocation basis. The base will be drawn from the same period, in which the costs to be allocated have been incurred.
- The GAAP materiality principle will be followed in the allocation process. The complexity of the base and the time and effort to pool and allocate costs will not exceed the materiality of the costs involved.
- Allocation bases used will be simple enough to be an efficient accounting method while still attaining a fair and equitable distribution of costs.
- All costs included in the scope of this cost allocation plan will be evaluated, prior to allocation/application, to ensure they are:
 - Reasonable: To be determined reasonable costs must be, ordinary and necessary and do not materially deviate from established practices
 - Authorized by the grant or program
 - Allocable to the grant or program
 - Accorded consistent treatment
 - Adhere to any statutory or contractual limitations
 - An appropriate charge for the affected period
 - Net of all applicable credits
 - Not duplicated in any other program, grant or category
 - Not included as match for another Federal program (unless statutorily allowed)

- Supported with adequate documentation
- Incurred specifically for the contract or project
- The total costs and net of all applicable credits
- Allocated to each cost objective to the extent of benefits received by such objective
- Although the following list is not all-inclusive, the following costs are strictly prohibited from inclusion in any cost pool for allocation: lobbying; memberships in organizations engaged in lobbying; entertainment; fines and penalties; fund raising and investment management costs; use allowance and depreciation in excess of allowable amounts, or use allowances/depreciation for buildings previously purchased with federal and/or state funds; contributions to non-profit organizations; contingencies; unnecessary idle facility costs; and legal expenses for the prosecution of claims against the federal government.
- The following bases are deemed unacceptable and will not be used by the LRWDB for intra-period final allocations:
 - Plans, budgets or estimates of future effort or cost
 - Relative funds available to allocate unassigned direct costs
 - Job descriptions to allocate staff costs (other than for budgetary purposes)
 - Fixed or pre-determined number of staff hours assigned to an activity to allocate staff costs
- Estimates may be used to initially allocate costs pending the determination of a final allocation method(s) and basis.
- LRWDB will use monthly projections to ensure budget and cost limitations are complied with.

Allocation Bases

There are a number of methods or allocation bases that may be used to distribute the shared costs. These methods may be designated as *input-based* allocation bases or *output-based* allocation bases.

Inputs are the resources used in a process, activity, or service and are the most commonly used allocation bases. Using inputs, the cost is allocated at the same time it is incurred, and the usage must be documented. Examples of input bases include;

- Staff time allocated on the basis of time sheets and time distribution records
- Facilities allocated on the basis of square footage
- Accounting services allocated on the basis of transactions
- Equipment or supplies allocated based on usage

Outputs are the results of an activity or service. Examples of output allocation bases include;

- Participants eligible for or receiving services under a specific program,
- Number of customers obtaining employment after self-directed job search
- Number of clients receiving a specific core service

One of the issues associated with output-based allocations is that they will vary over time, usually based on client flow. For this reason, output-based allocations may result in major changes in the resources needed to fund the shared costs when the budgets are adjusted to actual costs and will be rarely used.

III. Applicable Definitions

1. *Assignable Direct Costs*: Costs that can be identified specifically with a particular final cost objective: i.e., a particular award, project, service, or other direct activity of an organization as well as a particular cost category. Costs identified specifically with awards are direct costs of the awards and are to be assigned directly. {2 CFR Part 200/2900 1/2015}
2. *Central Service Cost Allocation Plan*: Documentation identifying, accumulating, and allocation or developing billing rates based on allowable costs of services provided by an entity on a centralized basis to its programs, departments, cost categories, etc. {2 CFR Part 200/2900 1/2015}
3. *Cost Allocation*: The distribution or sharing of a cost or expenditure, which benefits more than one effort or program objective. Cost allocation allows entities/programs to distribute costs among programs and cost categories. {2 CFR Part 200/2900 1/2015}
4. *Cost Pools*: Intermediate cost objectives or temporary accounts used to temporarily aggregate cost that cannot be readily assigned to a final cost objective. {2 CFR Part 200/2900 1/2015}
5. *Costs*: Expenditures or expenses are amounts determined on a cash basis, accrual or other basis acceptable to the Federal/State/Local awarding agency(s) or cognizant agency. Costs do not include inter/intra-fund transfers. {2 CFR Part 200/2900 1/2015}
6. *Cognizant Agency*: The Federal agency responsible for negotiating and approving indirect cost rates for a non-profit organization on behalf of all Federal (funding) agencies. {2 CFR Part 200/2900 1/2015}
7. *Cost Objective*: A function, organizational subdivision, contract, grant, or other activity for which cost data are needed and for which provision is made to accumulate those costs. {2 CFR Part 200/2900 1/2015}
8. *Direct Costs*: Costs that benefit a single cost objective. These costs may be charged directly to supported programs against which the cost is assigned. Direct costs may be charged to cost objectives (such as indirect cost centers or internal service activities) used for the accumulation costs pending distribution to Federal programs and other final cost objectives. Any direct cost of a minor may

be treated as an indirect cost for reasons of practicality where such accounting treatment for that item of cost is consistently applied to all cost objectives. {2 CFR Part 200/2900 1/215} Where the final cost objective is known or a single cost objective or program benefits. {2 CFR Part 200/2900 1/2015}

9. GAAP: Generally Accepted Accounting Principles

10. *Indirect Costs*: Costs incurred for a common or joint purpose benefiting more than one cost objective and not readily assignable to the cost objective benefited without effort disproportionate to the results received. To facilitate equitable distribution of indirect expenses to cost objectives served, it may be necessary to establish a number of pools of indirect costs within a governmental unit department or in other agencies providing services to a governmental unit or department. Indirect cost pools should be distributed to benefiting cost objectives on bases that will produce an equitable result in consideration of the benefits derived {2 CFR Part 200/2900 1/2015}

11. *Shared Costs*: Costs that may be readily allocated to the benefiting cost objectives or partners through either direct charges or application of a cost allocation methodology. {2 CFR Part 200/2900 1/2015}

12. *Un-assignable Direct Costs*: Costs that can be identified with a specific cost category but not by a specific title. These costs may be pooled and subsequently allocated based on some accepted measure of benefits received. This method may be more appropriate than directly assigning them to final cost objectives.

IV. Organizational Information

Statement of Function and Benefit

LRWDB administers a paramount collaboration of employment programs and services. LRWDB oversees agencies and entities that specialize in strengthening the local economy with better jobs for better trained workers. Monitoring local labor market information, the board ensures that locally needed skills are readily available for employers. Monitoring performance standards, the board certifies that the best service providers are in place to guarantee local employers and job seekers alike are benefactors of the system.

Mission

To establish and cultivate a talent development system that offers employers, job seekers, and communities in the Little Rock metropolitan area the opportunity to realize and sustain economic prosperity.

Vision

Little Rock will have a world-class workforce with the precise skills to supply in-demand occupations in local high-growth sectors and keep Little Rock's economy competitive in the global marketplace.

Current Organization Chart

The current LRWDB organization chart is included as *Attachment A* of this Cost Allocation Plan

V. Cost Allocation Methodology

Monthly, the costs for administrative and programmatic oversight of services at the administrative level, are allocated based on the LRWDB's cost allocation plan. These costs generally consist of the costs incurred by the LRWDB staff to perform administrative duties, to include financial reporting and budgeting activities, as well as, program oversight, on behalf of the LRWDB Board of Directors.

This allocated portion is then combined with the costs that have been incurred by program staff or contractors who provide the program services within the LRWDA. The specific allocation process is identified below in Section 2.

It is the responsibility of the LRWDB's Bookkeeper/Monitor to review the cost allocation plan on a quarterly basis to determine if any revisions need to be made to the methodology or allocation process to improve the cost / benefit ratio to each program, based on the appropriate benefits received by each funding source. In the event modifications are necessary, the revised cost allocation plan will be forwarded to the Executive Director of LRWDB for approval and signature of the new certification page. Appropriate notifications will be made for receipt and filing. Any concerns by the Board will be addressed immediately upon notification by the board.

1. Little Rock Workforce Development Board Budget

The current Little Rock Workforce Development Board budget is included as *Attachment B* of this Cost Allocation Plan.

2. Items of Expense that are Shared

Cost Pools

LRWDB uses two cost pools for the allocation of its joint cost to the benefiting cost objectives. The pools are as follows.

Administrative Cost Pool

The administrative cost pool is used to distribute administrative costs among the benefiting programs and expense line items. LRWDB shall use the following definition of administrative costs from the *January 1, 2015 Office of Management and Budget (OMB) 2 CFR Part 200/2900* in determining costs to be included in this pool for subsequent allocation.

The regulations define administrative costs at 2 CFR Part 200/2900 as the allocable portion of the costs associated with specific functions and not related to the "direct provision of workforce investment services, including services to participants and employers." The administrative functions are specified to include the following:

- *General administrative functions such as accounting, financial and cash management procurement, property management, personnel management, and payroll*
- *Audit functions and those duties associated with coordinating the resolution of findings originating from audits, monitoring, incident reports, or other investigations*
- *General legal services*
- *Oversight and monitoring of administrative functions*
- *Goods and services used for administrative functions*
- *Developing systems, including information systems, related to administrative functions*
- *The costs of awards made to subrecipient or vendor organizations for administrative*
- *Services of the awarding agency (for example, a payroll service for staff or participants).*

Only those costs directly associated with the administrative management of the programs will be classified to the administrative cost category.

Using the above definition, administrative costs are assimilated monthly into the pool for allocation to the benefiting grant or program. The administrative cost pool will be allocated using monthly direct expenditures. All grants and budget line items may benefit from the allocation of the administrative cost pool depending on the months direct expenditure charges.

Procedures for the monthly allocation of the administrative cost pool may be found below.

Program Services Cost Pool

The program services cost pool is used to accumulate shared costs of a programmatic nature for allocation to the benefiting grant or program. The program cost pool will be allocated using monthly direct salary hours. All grants and budget

line items may benefit from the allocation of the program services cost pool depending on the months direct salary distribution activity (hours).

Procedures for the monthly allocation of the administrative cost pool may be found below.

Cost Pool Allocation Procedures

STEP ONE:

- A. Allocate all program and administrative costs to each contract.
 - 1. Using the ABILA accounting system, run reports for the period ending of the current month for all contracts. Also, enter total expenditures for each service provider contract.
 - 2. Based on time-based allocation percentages, accounting records and contracts, identify the general ledger for the expense and determine if the cost is a direct cost or indirect cost. Indirect costs are allocated according to what specific programs are affected by the expense. Direct costs are manually charged to the specific program affected.
 - 3. Post the necessary journal entry to distribute these percentages of costs to each general ledger or designated service provider contracts.

STEP TWO:

- B. Allocate program and administrative cost within each contract to each allocable fund.
 - 1. Calculate the total expenditures per allocable fund. Using the total charges to each fund, determine the percentage of program and administrative costs to be distributed to each allocable fund within the contract. The distribution report is a based on a timesheet allocation for a particular period.
 - 2. Post the necessary journal entry to distribute these costs to the designated funds within each individual contract.
- 3. Allocation Requirements

The following chart outlines the LRWDB allocation bases, basis justification, and supporting documentation to be maintained.

	Item of Cost	Basis and method to be used in distributing the cost	Justification for the basis and method used	Supporting documentation that will be maintained
1	Administrative Costs	Pooled and allocated based on in-direct personnel hours	Most reflective of benefits received	Time sheets, allocation workpapers accounting records
2	Program Support Costs	Pooled and allocated based on in-direct personnel hours	Most reflective of benefits received	Time sheets, allocation workpapers accounting records
3	Partner Charges (OJT, Training)	Direct Charge, 100% allocated to affected program activity	Reflective of funding source in which participant is enrolled	Purchase of Service Agreement, OJT Contract, OJT Invoice, invoices, registration form, and work referral report/form
4	Participant Costs (Wages, Training, Travel, Supportive Svc)	Direct Charge, 100% allocated to affected program activity	Reflective of funding source in which participant is enrolled	Time sheets, reports, registration, attendance records, and Work/Training Site Agreement
3	Salaries	Admin and Program Support salaries in-direct and direct charged based time expended	Most reflective of benefits received	Time sheets, allocation workpapers accounting records
4	Fringe	Admin and Program Support salaries in-direct and direct charged based time expended	Most reflective of benefits received	Time sheets, allocation workpapers accounting records, insurance calculations
5	Board Materials	Admin and Program Support salaries in-direct and direct charged based time expended	Most reflective of benefits received	Time sheets, allocation workpapers accounting records
6	Board Travel/Fees	Admin and Program Support salaries in-direct and direct charged based time expended	Most reflective of benefits received	Time sheets, allocation workpapers accounting records
7	Training-Staff	Admin and Program Support salaries in-direct and direct charged based time expended	Most reflective of benefits received	Time sheets, allocation workpapers accounting records
8	Travel-Staff	Admin and Program Support salaries in-direct and direct charged based time expended	Most reflective of benefits received	Time sheets, vouchers, allocation workpapers accounting records

9	Rent & Leases	Admin and Program Support allocated from fair share formula based on square footage	Most reflective of benefits received	Time sheets, allocation workpapers accounting records, lease agreements
10	Equipment Leases	Admin and Program Support salaries indirect and direct charged based time expended	Most reflective of benefits received	Time sheets, allocation workpapers accounting records
11	Utilities	Admin and Program Support salaries indirect and direct charged based time expended	Most reflective of benefits received	Time sheets, allocation workpapers accounting records
12	Telephone	Admin and Program Support salaries indirect and direct charged based time expended	Most reflective of benefits received	Time sheets, allocation workpapers accounting records
13	Internet	Admin and Program Support salaries indirect and direct charged based time expended	Most reflective of benefits received	Allocation workpapers, accounting records, invoices and contracts
14	Printing/Photocopying	Direct charged if the benefiting cost objective can be readily determined or allocated via LRWDB cost pools	Most reflective of benefits received	Allocation workpapers, accounting records, invoices and contracts
15	Postage	Direct charged if the benefiting cost objective can be readily determined or allocated via LRWDB cost pools	Most reflective of benefits received	Allocation workpapers, accounting records, invoices and contracts
16	Supplies	Direct charged if the benefiting cost objective can be readily determined or allocated via LRWDB cost pools	Most reflective of benefits received	Allocation workpapers, accounting records, invoices and contracts
16	Equipment	Direct charged if the benefiting cost objective can be readily determined or allocated via LRWDB cost pools	Most reflective of benefits received	Allocation workpapers, accounting records, invoices and contracts

17	Maintenance	Direct or In-Direct charged if the benefiting cost objective can be readily determined or allocated via LRWDB cost pools	Most reflective of benefits received	Allocation workpapers, accounting records, invoices and contracts
18	Dues/Subscription	Direct or In-Direct charged if the benefiting cost objective can be readily determined or allocated via LRWDB cost pools	Most reflective of benefits received	Allocation workpapers, accounting records, invoices and contracts
19	Insurance-Property	Direct or In-Direct charged if the benefiting cost objective can be readily determined or allocated via LRWDB cost pools	Most reflective of benefits received	Allocation workpapers, accounting records, invoices and contracts
20	Data Processing	Direct or In-Direct charged if the benefiting cost objective can be readily determined or allocated via LRWDB cost pools	Most reflective of benefits received	Allocation workpapers, accounting records, invoices and contracts
21	Accounting/Audit	Direct or In-Direct charged if the benefiting cost objective can be readily determined or allocated via LRWDB cost pools	Most reflective of benefits received	Allocation workpapers, accounting records, invoices and contracts
22	Legal Services	Direct or In-Direct charged if the benefiting cost objective can be readily determined or allocated via LRWDB cost pools	Most reflective of benefits received	Allocation workpapers, accounting records, invoices and contracts
23	~ ...	Direct or In-Direct charged if the benefiting cost objective can be readily determined or allocated via LRWDB cost pools	Most reflective of benefits received	Allocation workpapers, accounting records, invoices and contracts

24	Contractual	Direct or In-Direct charged if the benefiting cost objective can be readily determined or allocated via LRWDB cost pools	Most reflective of benefits received	Allocation workpapers, accounting records, invoices and contracts
25	Advertising/Promotion	Direct or In-Direct charged if the benefiting cost objective can be readily determined or allocated via LRWDB cost pools	Most reflective of benefits received	Allocation workpapers, accounting records, invoices and contracts
26	Miscellaneous	Direct or In-Direct charged if the benefiting cost objective can be readily determined or allocated via LRWDB cost pools	Most reflective of benefits received	Allocation workpapers, accounting records, invoices and contracts

*Note: The distribution percentages for all expenses including the LRWDB staff salaries are estimates. The timesheets reflect the actual allocation for direct cost. The indirect cost expense distribution is effective on July 1, 2018.

**Certificate of Cost Allocation Plan,
Central Service Plan or Indirect Cost Plan**

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- a. All costs included in this proposal July 1, 2018, to establish cost allocations, billings, or *final indirect cost rates* for July 1, 2018 through June 30, 2019, are allowable in accordance with the requirements of OMB 2 CFR Part 200/2900 Subpart E and the Federal award(s) to which they apply.
- b. All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated, as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently *and the Federal and State governments will be notified of any accounting changes that would affect the predetermined rate.*

I declare that the foregoing is true and correct.

Date of Execution: FEB 23 2018

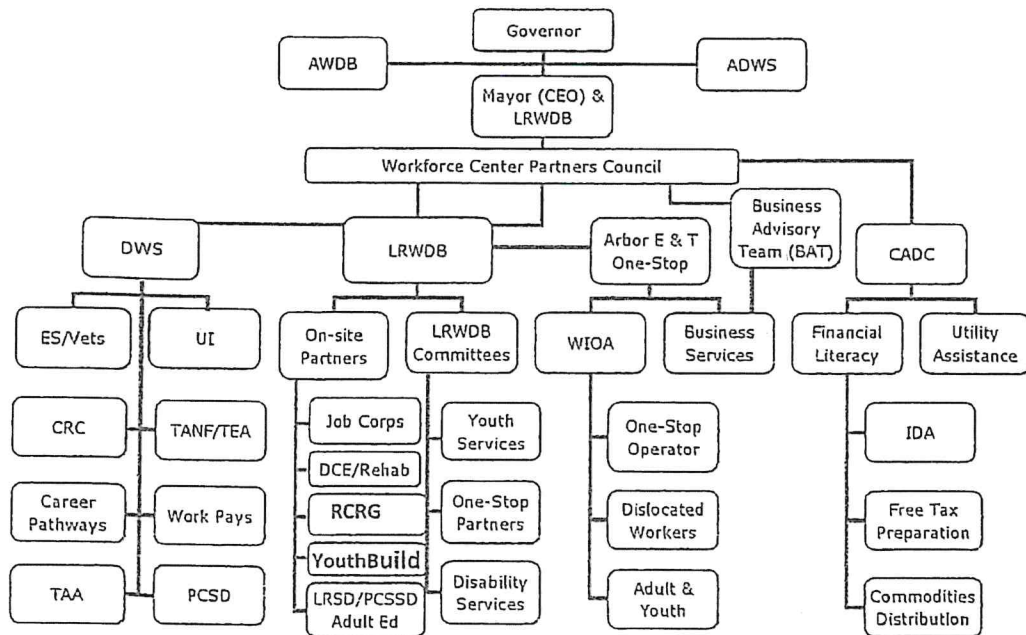
Name of Preparer: BM

Title: BOARD CHAIR

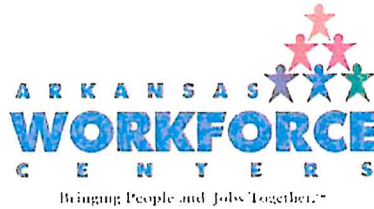
Date

ATTACHMENT A: LRWDB ORGANIZATIONAL CHART

Arkansas Workforce Center at Little Rock PY2019



ATTACHMENT B: LRWDB BUDGET



Arkansas Workforce Center at Little Rock

LRWDB Travel Policies and Procedures

LITTLE ROCK WORKFORCE DEVELOPMENT BOARD
5401 South University Ave, Ste 146, Little Rock, AR 72209
Tel: 501-682-0228/ TDD: (800) 250-6691

Directive Number	SUBJECT
POL 2021 Travel Policies	LRWDB Travel Policies and Procedures
Date of Issuance/Impact	POLICY IMPACT
February 5, 2021	LRWDB Employees and Board Members
Effective Date	Revision Date
Immediately	

PURPOSE

The purpose of this policy is to describe and define the Little Rock Workforce Development Board's travel policies and procedures in accordance with the Workforce Innovation and Opportunity Act of 2014 (WIOA), the WIOA Final Rule, Training and Employment Guidance Letters (TEGLs) published by the Employment and Training Administration of the U. S. Department of Labor (ETA) and Cost Principles in Uniform Guidance [2 CFR part 200].

POLICY

This document establishes policies governing the reimbursement of travel, entertainment and other business expenses incurred during the conduct of the Little Rock Workforce Development Board's (LRWDB's) business. It is the LRWDB's policy to reimburse employees and board members for ordinary, necessary and reasonable expenses when directly related to the transaction of organizational business.

Travel on Official Business within the District Area

Employees shall be reimbursed for transportation cost computed up to the published IRS Yearly Standard Mileage Rate. When computing travel reimbursement, the point of departure and return is the Little Rock Workforce Development Area located at 5401 South University Ave, Ste 146, Little Rock, Arkansas. Meals will only be reimbursed when the employee's travel is more than twelve (12) hours or overnight travel is required and will follow the GSA rates published at www.gsa.gov. The employee must submit detailed receipts on all expenses.

Travel on Official Business to Destinations outside the District Area

Employees and Board members on authorized trips shall be reimbursed for transportation costs computed up to the published IRS Yearly Standard Mileage Rate for private automobile, actual cost by public carrier, or actual rental car expenses and other authorized expenses such as conference registration, etc. Meals will only be reimbursed when travel is more than twelve (12) hours or overnight travel is required and will follow the GSA rates published at www.gsa.gov. Lodging rates will also follow the GSA rates published at www.gsa.gov; however, when conference hotel rates that have been established by the conference are above the established GSA rate, conference hotel rates can be reimbursed as long as the Executive Director has approved this request. The employee/board member will include the conference hotel block information with their travel request. The employee/board member must submit detailed receipts on all expenses.

Reimbursement Responsibilities

Travel expenses are those where there is the expectation of deriving current or future benefit for the LRWDB. Generally, the employee is actively engaged in a business meeting, training, conference or other activity necessary to the performance of the employee's job duties.

LRWDB employees are expected to exercise prudent business judgment regarding expenses covered by this policy. Employees submitting expenses that are not in compliance with this policy risk delayed, partial or forfeited reimbursement.

Reimbursement for all travel-related expenses requires the written approval of the LRWDB's Executive Director.

Forms and Documentation

An itemized Travel (Advance) Checklist is created by the Office Manager or traveler and submitted to the LRWDB Executive Director for his/her signature. The form must indicate the estimated expenses for the trip and if the traveler desires advance payment. The Office Manager issues any advance travel check one week prior to the traveler's departure.

The traveler must complete a return "Expense Report" form and submit all necessary receipts and Travel Advance Checklist to the LRWDB Office Manager within 30 days of the traveler's return. The LRWDB Executive Director must sign this form, which indicates the amount either owed to the LRWDB or the amount to be reimbursed to the traveler.

Original receipts are required for all expenses submitted for reimbursement except where explicitly stated as not required in this policy. Requests for exceptions to this policy should document extenuating circumstances and be approved by the Executive Director.

The LRWDB complies with IRS regulations, which require that all business expenses be substantiated with adequate records. This substantiation must include information relating to:

- (1) the amount of the expenditure;
- (2) the time and place of the expenditure;
- (3) the business purpose of the expenditure; and
- (4) the names and the business relationships of individuals other than the employee for whom the expenditures were made.

Requests for reimbursement lacking complete information will be returned to the requesting employee. Reimbursement requests shall be promptly submitted, no more than thirty (30) days after the expense. Reimbursement requests over thirty (30) days old may be rejected.

Notification and Approval Process

All travelers must give the LRWDB Office Manager notice of intent to travel with written correspondence (including workshop/conference registration form, agenda and dates of travel) for the engagement at least two weeks prior to the event.

Expense reimbursement forms, with required documentation, must be submitted to the LRWDB Executive Director for review and signature approval. The Executive Director is to ensure that expenses reported are proper and reimbursable under this policy, the expense report has been filled out accurately and has the required documentation; and the expenses are reasonable and necessary.

Out-of-state travel when costs are in excess of \$1,500 must be approved in advance by the Executive Director.

If a staff member receives travel related reimbursement in excess of the proper amount allowed under this policy, he/she is liable for the overpaid amount due within two calendar weeks of notification.

Reimbursable Expenses

The following are reimbursable expenses, as long as they are in compliance with 2 CFR 200, terms and rates published at www.gsa.gov, and applicable provisions of this policy, and are for business purposes:

- Airfare, train fare, bus fare, taxicabs
- Hotel/lodging charges
- Car rental expenses
- Personal mileage, if using own vehicle
- Toll and parking charges
- Conference registration fees
- Meals - taxes and gratuity (tips) included in the Meals and Incidental (M&IE) expense rate
- Business telephone calls (once daily calls home for up to 10 minutes)
- Charges for internet connectivity at the hotel or motel
- Business center costs (i.e., copying, faxing, etc.)
- Laundry and/or dry-cleaning expenses during trips in excess of five days
- Other reasonable and necessary business expenses, not specifically excluded

The following expenses are **not** reimbursable:

- Airline club dues
- First class airfare
- In-flight movies/refreshments
- Hotel room movies and other personal entertainment
- Childcare costs
- Barbers/hairstylists
- Transportation costs between staff's residence and normal place of business
- Traffic fines
- Valet service
- Tips in excess of 20% and/or tips in addition to pre-applied gratuity
- Luggage or briefcases
- Alcohol, unless consumed during legitimate business-related entertainment activities
- Parties and gifts for LRWDB or client/partner employees
- Reimbursement for personal miles in excess of airfare cost to same destination

No policy can anticipate every situation that might give rise to legitimate business expenses. Reasonable and necessary expenses, which are not listed above, may be incurred. Each

employee must use his/her best professional judgment in determining if an unlisted expense is reimbursable under this policy.

Air Travel

Travelers have the option of making their own flight arrangements by using their personal credit card or asking for assistance from the LRWDB Office Manager. Upon request, the Office Manager is tasked with obtaining airline travel quotes directly from the airlines or from a travel agency. Air travel quotes include flight dates, times and fare amount for the traveler to approve and sign before the ticket is booked. The traveler must report any cancellation of the flight to the Office Manager one-week before travel date.

All employees are expected to travel coach class and are encouraged to search for the lowest available restricted but changeable fare, rather than the fully refundable fare. The LRWDB may request that staff members travel at off-peak time and/or require Saturday night stay to lower airfare costs. The LRWDB does not pay for first class flights.

Personal frequent flyer credits may be used to upgrade travel class; however, no reimbursement will be made and no contribution recorded on behalf of the employee for the business use of frequent flyer credits.

The cost of cancelling and/or rebooking of flights is not reimbursable, unless it can be shown that it was necessary or required for legitimate business reasons (such as a changed meeting date). All unused airline tickets are to be returned to the Executive Director promptly. Employees must identify and pay for all personal flights, even if such flights are incorporated into a flight schedule that serves business purposes.

Lodging

Travelers have the option of making their own hotel arrangements by using their personal credit card or asking for assistance from the LRWDB Office Manager. Prudent judgment should be used when selecting a hotel. A single, standard-rate room with a private bath in a moderately priced business class hotel or motel is the LRWDB's standard.

Lodging rates will follow the GSA rates published at www.gsa.gov:



Lodging by month (excluding taxes) | October 2020 - September 2021



Cities not appearing below may be located within a county for which rates are listed. To determine what county a city is located in, visit the National Association of Counties (NACo) website (a non-federal website).

Filter Results:

Primary Destination	County	2020 Oct	Nov	Dec	2021 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Standard Rate	Applies for all locations without specified rates	\$96	\$96	\$96	\$96	\$96	\$96	\$96	\$96	\$96	\$96	\$96	\$96

Showing 1 to 1 of 1 entries

When conference hotel rates that have been established by the conference are above the established GSA rate, conference hotel rates can be reimbursed as long as the Executive Director has approved this request in advance.

The employee/board member must submit detailed receipts on all expenses. For all lodging expenditures, hotel receipts must be obtained by the traveler and submitted within 30 days of the traveler's return; credit card charge slips do not represent adequate supporting documentation. Documentation must include the full balance of the stay to include tax and surcharges.

LRWDB staff members who share accommodations are reimbursed for half of lodging cost.

The LRWDB will not reimburse an employee for separate travel costs associated with his/her spouse or partner. However, the cost of a shared hotel room need not be allocated between an employee and his/her spouse or partner for purposes of this policy.

Rental Cars

It is expected that reservations will be made for a compact vehicle, depending on the type of travel. Occasionally a mid-size vehicle may be appropriate when more than one employee will be using the vehicle. The cost of premium, luxury or four-wheel drive vehicles will be charged to the employee renting the vehicle and reimbursement will be made at the compact or mid-sized rate as appropriate.

Employees are expected to accept "Loss Damage Waiver" coverage so that any damage to the rental car is covered with no deductible. Employees driving rental cars for business purposes will have liability coverage under the LRWDB's business liability policy.

Personal Vehicles

Mileage is reimbursed at the currently allowable IRS rate and in accordance with rates at www.gsa.gov:

Modes of Transportation	Effective/Applicability Date	Rate per mile
Airplane*	January 1, 2021	\$1.26
If use of privately owned automobile is authorized or if no Government-furnished automobile is available	January 1, 2021	\$0.56
If Government-furnished automobile is available	January 1, 2021	\$0.16
Motorcycle	January 1, 2021	\$0.54

Employees who utilize personal vehicles for business purposes are required to have a valid driver's or operating license and at least the minimum insurance coverage required by law.

Reimbursable mileage includes travel to and from the traveler's business address to the airport or local conference/workshop/ business meeting. Miles submitted for reimbursement should be net of any normal commuting miles.

Primary insurance for employees who use their personal vehicles for business purposes shall be through their own personal insurance policy, and travelers will be responsible for any damage to the vehicle, as well as for liability.

The expenses related to gasoline consumed by personal vehicles are the responsibility of the employee. The owner/driver/operator of the vehicle is responsible for all parking fines and moving violation tickets.

The following chart lists reimbursable and non-reimbursable expense related to use of personal vehicles for travel:

Reimbursable expenses in addition to mileage allowance	Non-reimbursable expenses included in the mileage allowance
Parking fees; ferry fees; bridge, road, and tunnel fees; and aircraft or airplane parking, landing, and tie-down fees.	Charges for repairs, depreciation, replacements, grease, oil, antifreeze, towage and similar speculative expenses, gasoline, insurance, state and Federal taxes.

Taxi/Shuttle

If a rental car or personal vehicle is not used as transportation, a traveler is issued an advance for taxi/shuttle expenses for travel from the airport to the designated hotel and from the hotel to the airport in the amount of \$60.00.

If the hotel where traveler is staying is different than where a conference/workshop is held, LRWDB also pays for taxi/and shuttle fare between hotels. The LRWDB does not pay for taxi/shuttle service for purposes of leisure.

It is the traveler's responsibility to acquire receipts for taxi/shuttle services and submit them within 30 days of his/her return to the office. Any unused taxi/shuttle money must be refunded to the Office Manager by the traveler when taxi/shuttle receipts are submitted.

Meals and Incidental Expenses

Meals and incidentals (M&IE) are reimbursed when travel is more than twelve (12) hours or overnight travel is required.

Each traveler will be given the following per diem money for meals and incidentals using the rates published at www.gsa.gov:



Meals & Incidentals (M&IE) Breakdown¹



Use this table to find the following information for federal employee travel:

M&IE Total - the full daily amount received for a single calendar day of travel when that day is neither the first nor last day of travel

Breakfast, lunch, dinner, incidentals - Separate amounts for meals and incidentals. $M\&IE\ Total = Breakfast + Lunch + Dinner + Incidentals$. Sometimes meal amounts must be deducted from trip voucher. See [More Information](#)

First & last day of travel - amount received on the first and last day of travel and equals 75% of total M&IE.

Filter Results...

Primary Destination ¹	County ¹	M&IE Total	Continental Breakfast/Breakfast	Lunch	Dinner	Incidental Expenses	First & Last Day of Travel ¹
Standard Rate	Applies for all locations without specified rates	\$55	\$13	\$14	\$23	\$5	\$41.25

When travel is

Your allowance is

More than 12 but less than 24 hours		75 percent of the applicable M&IE rate for each calendar day you are in a travel status.
24 hours or more, on	The day of departure	75 percent of the applicable M&IE rate.
	Full days of travel	100 percent of the applicable M&IE rate.
	The last day of travel	75 percent of the applicable M&IE rate.

Incidental expenses include but are not limited to tips, business telephone calls, charges for internet connectivity, business center costs, laundry and/or dry-cleaning expenses. Other reasonable and necessary business expenses, not specifically excluded may also be considered incidental expenses.

Registration

Requests for registration payments must be forwarded to the LRWDB Office Manager prior to an event. Registration payments will be paid directly to the event coordinator unless event policy requires that payment to be sent with the traveler for on-site registration.

Telephone Calls/Internet

A traveler may make business-related calls on his/her LRWDB-issued mobile phone as long as the calls do not result in long distance or roaming charges outside those incurred while at the traveler's primary office.

Telephone calls placed on other mobile or landline phones are reimbursed at a rate of no greater than \$10.00 per trip. The LRWDB pays for daily Internet service at a hotel if not included in the hotel bill.

Credit Cards

Credit cards issued in the name of the LRWDB may be provided, at the Executive Director's discretion, to those employees whose jobs require a significant amount of travel or business purchasing.


Credit cards issued in the name of the LRWDB are a privilege which may be revoked at any time. LRWDB-issued credit cards shall not be used for personal expenses.

Employees shall process credit card bills promptly and return them to the Executive Director a minimum of ten (10) days prior to the payment due date so as to avoid late fees and interest charges.

Employees will be responsible for any late fees and/or interest charges resulting from late submission of a credit card bill.

Policy Exceptions

Any exception to this policy must have the prior written approval of the Executive Director. Requests for exception should document extenuating circumstances or proposed overall savings to the LRWDB.

Contact Person W. J. Monagle, Executive Director	Expiration Date Indefinite
Authorized By Bryan Day, Chair  MAR 5, 2021	Resolved

Policy Review Date: 2/5/2021