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OC Community Resources

March 4, 2022

To: WIOA and Other Subrecipients of the Orange County
Workforce Development Area

From: Carma Lacy
Director of Workforce Development

Subject: Invoice Review Policy
Information Notice No. 22-OCWDB-02

PURPOSE

To provide guidance to Service Providers on submitted invoices to the County of Orange.

EFFECTIVE DATE

This policy is effective immediately upon issuance.

REFERENCES

- WIOA Public Law 113-128
- Title 2 Code of Federal Regulations (CFR) Part 200: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)
- Title 2 CFR Part 2900: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Department of Labor [DOL] Exceptions)
- WSD18-10 *WIOA Training Expenditure Requirement* (January 31, 2019)
- WSD16-16 *Allowable Costs and Prior Written Approval* (February 21, 2017)

BACKGROUND

OMB 2 CFR 200 Uniform Guidance: Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and Workforce Investment and Opportunity Act (WIOA) states that to be an allowable charge, 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 all activities and personnel without the organization, regardless of funding source.



WORKFORCE & ECONOMIC
DEVELOPMENT DIVISION
1300 SOUTH GRAND
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- Conforms to any limitations or exclusions of cost item types or amounts, as set forth in the Uniform Guidance, federal law, federal award, or other governing regulations.
- 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 County and EDD).
- Be adequately documented.

Policy and Procedures

Payment requests must reflect only allowable program costs that were incurred and paid within the period of performance for the award and are included in the approved detailed contract budget.

Written prior approval from EDD (Attachment I) is required for equipment purchases and related services under the following criteria:

- Procurements with a per-unit cost that exceeds \$5,000.
- Related procurements with cumulative costs that exceed \$5,000 within the same state fiscal year.
- Procurements resulting in improvements to land, buildings, or equipment which exceed \$5,000.

Appropriate Forms of Transaction Documentation

To be reimbursed for allowable expenses, Service Providers must provide supporting documentation showing that costs were both incurred and paid. The principal form of documentation will be an itemized receipt from the vendor detailing the purchase(s) made, the date of transaction, the amount and the method of payment.

If a receipt is not available, a copy of a cancelled check/electronic copy or other document supporting that the transaction was executed; e.g., bank statement, electronic reference, etc. All copies of cancelled checks submitted should include both the front and back of the check. If the back side is not available, a copy of the respective bank statement or online statements can be substituted. The Invoice Cost Category section has further details for each type of expense. Reimbursement of wages and fringe benefits must be based on records that accurately reflect the work performed. (See Personnel Salaries)

Submission of a credit card statement is not sufficient documentation of an incurred and paid cost unless supporting documentation such as a contract, purchase receipt or invoice and a subsequent statement verifying the account balance was paid in full no later than 90 days after the period of performance end date is included. If the credit card account carries a balance, only the pro-rated portion of the expenditure in relation to the outstanding balance will be allowed. For example: A performance fee of \$2,000 was charged to a credit card. The next statement shows a payment in the amount of \$5,000 on an outstanding balance of \$20,000. Therefore, only \$500 can be submitted for reimbursement.

$\$5,000 / \$20,000 = .25$
$.25 \times \$2,000 = \mathbf{\$500.00}$

Invoice Cost Categories

1. Personnel Salaries – List all staff positions by title. State the percentage of each staff member’s time devoted to the program/project, the amount of each staff member’s salary funded by the grant and the total personnel cost for the period of performance.

OMB Uniform Guidance 2 CFR 200.430 (i) (1) Standard of Documentation of Personnel Expenses requires salary and wage expenses to be based on records that accurately reflect the work performed. The records must be supported by a system of internal controls which provide reasonable assurances that the charges are accurate, allowable, properly allocated, and reflect the total activity for which the employee is compensated.

The invoice should indicate the total amount of wages and fringe benefits, the net amount of the paycheck, and the amount of wages and fringe benefits applicable to the program (grant). The percentage of time each individual budgeted to the specific OCWDB project (grant) for which reimbursement is requested must be easily identifiable.

OCWDB reserves the right to require Personnel Activity Reports or equivalent documentation to determine that salary and fringe charges are pro-rated to reflect only the allowable amount.

Required Documentation for Cost Reimbursement Invoice Submission

Service Provider is required to submit the following approved forms of documentation to support cost reimbursement:

- General Ledger/expense transaction report, paycheck stubs, or third-party payroll report
- Payroll register or labor distribution report
- Payroll allocation plan
- Personnel Documentation
- Itemized receipts

2. Fringe Benefits - State the amount of each staff member’s benefits funded by the grant and the total personnel cost for the period of performance.

Required Documentation for Cost Reimbursement Invoice Submission

Service Provider is required to submit the following approved forms of documentation to support cost reimbursement:

- General Ledger, paycheck stubs, or third-party payroll reports
- Benefit plan and calculation of benefit
- Employer-employee contract for non-customary benefits (if applicable)
- Itemized receipts

3. Travel –Travel costs must be related to the program or an EDD requirement. Toll road expenses are not permitted.

Required Documentation for Cost Reimbursement Invoice Submission

Service Provider is required to submit the following approved forms of documentation to support cost reimbursement:

- Mileage Log (Date, employee name, purpose of travel, total amount of miles and reimbursement rate) *must use current IRS approved rates.
- MapQuest, Google Map, etc. printouts documenting mileage amount
- Itemized Receipts/Invoice
- Proof of payment/cleared check

4. Equipment – Identify each item of equipment purchased. Equipment is tangible personal property (including information technology systems) that have an acquisition cost of \$5,000 or more per unit and a useful lifetime of more than one year. The following equipment purchases require pre-approval from EDD (Attachment I):
- Procurements with a per-unit cost that exceeds \$5,000
 - Related procurements with cumulative costs that exceed \$5,000 within the same state fiscal year. Procurements under \$5,000 (for a set of similar or connected goods) which have additional or unexpected charges within the same 12-month period which causes the total cumulative cost to exceed \$5,000 can be submitted for Retroactive Approval through the prior approval process. The Retroactive Approval should be requested before the cumulative charges exceed \$5,000.
 - Procurements resulting in improvements to land, buildings, or equipment which exceed \$5,000

List the quantity and unit cost per item. Items with a unit cost of less than \$5,000 are supplies.

Required Documentation for Cost Reimbursement Invoice Submission

Service Provider is required to submit no less than one of the following approved forms of documentation to support cost reimbursement:

- Itemized Receipts/Invoice
- Proof of payment/cleared check
- EDD approval form
- Procurement documentation

5. Supplies – Supplies include all tangible personal property other than “equipment.” A computing device is a supply if the acquisition cost is less than \$5,000 regardless of the length of its useful life.

Required Documentation for Cost Reimbursement Invoice Submission

Service Provider is required to submit the following approved forms of documentation to support cost reimbursement:

- Itemized Receipt/Invoice
- Proof of payment/cleared check

6. Contractual – For each proposed contract and subaward, specify the purpose, activities, and estimated cost. Per the Service Provider contracts, all subcontracts must be pre-approved by OCCS. Any expenses incurred by a subcontractor that has not been approved may be disallowed. Under the Contractual line item, delineate contracts and subawards separately. Contracts are defined according to 2 CFR 200.22 as a legal instrument by which a non-Federal entity purchases property or services needed to carry out the project or program under a Federal award. A subaward, defined by 2 CFR 200.92, is an award provided by a pass-through entity to a subrecipient for the subrecipient to carry out part of a Federal award received by the pass-through entity. It does not include payments to a contractor or payments to an individual that is a beneficiary of a Federal program.

Required Documentation for Cost Reimbursement Invoice Submission

Service Provider is required to submit the following approved forms of documentation to support cost reimbursement:

- Purchase Order
- Itemized Receipt/Invoice
- Proof of Payment/cleared check

7. Other – Each item should be listed with sufficient detail to illustrate that the costs are reasonable or allowable.

- **Program Rent/ Infrastructure** – Service Providers must request approval in writing from OCWDB before entering into any lease and/or infrastructure related agreements and provide copies once agreements are executed.

○

Required Documentation for Cost Reimbursement Invoice Submission

Service Provider is required to submit no less than one of the following approved forms of documentation to support cost reimbursement:

- Itemized receipts/Invoice
- Proof of payment/cleared check

- **Participant Tuition Payments/ Vouchers/ Individual Training Accounts (ITA)** -. Each participant invoiced is to be listed on the “Other Costs” tab of the invoice.

Required Documentation for Cost Reimbursement Invoice Submission

Service Provider is required to submit the following approved forms of documentation to support cost reimbursement:

- Itemized receipts/invoice
- Proof of payment/cleared check
- Approved ITA Authorization and Voucher

- **On-The-Job Training (OJT)** – Each participant invoiced is to be listed on the “Other Costs” tab of the invoice. No holiday, vacation, or overtime pay is allowed under an OJT.

Required Documentation for Cost Reimbursement Invoice Submission

Service Provider is required to submit the following approved forms of documentation to support cost reimbursement:

- General Ledger, paycheck stubs, or third-party payroll report
- Proof of payment/cleared check
- OJT agreement

- **Participant Stipends** – Each participant invoiced is to be listed on the “Other Costs” tab of the invoice.

Required Documentation for Cost Reimbursement Invoice Submission

Service Provider is required to submit the following approved forms of documentation to support cost reimbursement:

- Itemized receipts/Invoice
- Proof of payment
- Stipend log/attendance log per person and reflective only of the month being invoiced

- **Participant Supportive Services** – Each participant invoiced is to be listed on the “Other Costs” tab of the invoice.

Required Documentation for Cost Reimbursement Invoice Submission

Service Provider is required to submit the following approved forms of documentation to support cost reimbursement:

- Itemized Receipts/Invoice
- Proof of payment/cleared check
- Supportive Services Request Form
- Supportive Services Exploration Form
- Supportive Services Participant Log

- **Participant Work Experience** – Each participant invoiced is to be listed on the “Other Costs” tab of the invoice.

Required Documentation for Cost Reimbursement Invoice Submission

Service Provider is required to submit the following approved forms of documentation to support cost reimbursement:

- General Ledger, paycheck stubs, or third-party payroll reports
- Proof of payment/cleared check
- Worksite agreement

8. **Administrative/Indirect Charges** – Indirect charges shall be no more than 10% of funds awarded under the grant. Indirect costs are costs or expenses not directly related to the deliverance of the contracted services (i.e. off-site supervisors, managers, CEO etc.).

Invoice Submission Procedures

1. Invoices are due from Service Providers by the 10th day of the month, unless approved for another frequency.
2. Service Providers have the option to use a secured file sharing system, such as DropBox, Google Drive, or OneDrive, or to direct email to submit their monthly invoice.
3. Once an invoice with back-up documentation is ready for submission, Service Provider is to email the link (DropBox, Google Drive, OneDrive, etc) for the invoice or email the complete pdf file to their assigned Grant Manager/Administrator, the OCCR Accounting Technician, and the current invoice email address.
4. A mailed, signed hard copy must also be submitted according to the contract language. OCCR Accounting will date stamp the hard copy invoice upon receipt from the Service Provider.
5. Program staff and Accounting staff will review the invoice concurrently.
6. If discrepancies exist with the invoice, OCCR Accounting will email the Service Provider requesting a revised invoice.
7. The 45-day invoice review cycle will re-start once a revised invoice is submitted by the Service Provider.
8. Once reviewed and all approvals obtained, invoice is processed for payment.

Leverage

The Training Expenditure Leveraged Resources Tracking Workbook (Attachment II) is used by the Service Provider to calculate and track leveraged resources that can be applied to a maximum of 10% of the required training expenditures. This workbook must be filled out on a monthly basis and maintained throughout the program year. One workbook per applicable WIOA Program. In addition, Service Providers must complete the Quarterly Training Expenditure Leveraged Resources Form and submit it to their Grants & Program Administrator in pdf format on the 10th day of the month following each reporting quarter.

Final Invoices/Fiscal Year or Grant Closeout

The County and EDD deadline to close out the programs and finances is 60 days after close of grant/fiscal year. It is imperative that Service Providers submit the required closeout documents and June/final month invoice (and any outstanding invoices) in a timely manner to allow for review and approval. The EDD closeout report documents must be completed and returned within 30 days. Any changes to final/approved monthly invoices that are not reflected in the Services Providers' initial submitted financial closeout forms must be revised and resubmitted by the Service Provider.

ACTION

Bring this policy to the attention of all staff and relevant parties.

INQUIRIES

If you have any questions regarding this policy, please contact your Contract Administrator at 714-480-6500.

ATTACHMENTS

Attachment I: Procurement/Purchase Approval Request Form

Attachment II: Training Expenditure Leveraged Resources Tracking Workbook



**Attachment I
Orange County Workforce Development Board
Procurement/Purchase Approval Request**

Service Provider Name _____

Request Date _____

Service Provider Instructions – This form should be used for purchases of equipment and related services for the operation and support of the WIOA program or for the benefit of WIOA participants. For Approval Requests that include costs, complete Sections A and C. For requests that do not include costs, complete Sections B and C. Attach any supporting documentation (e.g., quotations, cost analyses, bid summaries).

Section A – Requests that include costs

Item being requested _____

Estimated total cost _____

Is this procurement/purchase necessary and reasonable? Describe the service or item and its functionality.

Is the purchase needed? Describe the reason for the purchase/rent/subscription/service including functionality not provided by state or local partners.

What other costs are associated with the purchase? Describe additional costs (maintenance, set up, taxes, fees, etc.) associated with the purchase.

Describe how the best product will be selected.

What procurement method will be used?

Procurement Method: Micro Purchase Small Purchase Sealed Bid (IFB)
 Competitive Proposal (RFP) Noncompetitive Proposal

Procurement Type: Purchase Lease/Rent Subscription/Contract
 Service Property Sharing

Reason for the procurement method selected.

If applicable, was a lease option considered in lieu of the purchase? Describe leasing options as part of the consideration.

If applicable, name and address of the entity where the property will be located.

If approved, date that the requested action is to occur. _____

Section B – Requests that do not include costs but still require prior written approval

Describe the circumstance that requires prior written approval.

Section C – Service Provider Signature

By signing below, the authorized representative requests a prior written approval for the item listed above.

Name _____ Signature _____
Title _____ Date _____

Section D – OCWDB Signatures

Program Manager _____ Date _____

Director of Workforce Development _____ Date _____



County of Orange, OC Community Services
Orange County Workforce Development Board
Workforce Innovation and Opportunity Act (WIOA)
Training Expenditure Leveraged Resources Form



The Training Expenditure Leveraged Resources Tracking Workbook allows contracted service providers to calculate and track monthly WIOA Adult, Dislocated Worker, and Youth program training leveraged resources. This workbook must be filled out on a monthly basis and maintained throughout the program year. One workbook per applicable WIOA Program. Note, individuals reported in this workbook must be listed in separate lines when multiple leveraged trainings have been provided to the same individual and/or when more than one source of leverage is used for specific training. □

In addition, contracted service providers must complete the Quarterly Training Expenditure Leveraged Resources Form and submit it to the Grant & Program Administrator in pdf format on the 10th day of the month following each reporting quarter. The submission must also include a pdf of the full Excel Workbook, completed to date through the reporting period. One submission must be completed per the applicable WIOA program. The OCCS/Community Investment Division will use the information submitted to calculate WIOA Adult, Dislocated Worker, and Youth program training leveraged resources for the program year.

Additional Information for Leveraged Resources Form

Note: Individuals must be listed in separate lines when more than one source of leverage is used for a specific training.

(a) Federal Pell Grant

Federal Pell Grants established under Title IV of the Higher Education Act of 1965

(b) Programs authorized by the Workforce Innovation and Opportunity Act (specific by program & occasion)

Public programs authorized by the Workforce Innovation and Opportunity Act (WIOA) of 2012 (e.g. Job Corps, Migrant Seasonal Farm Worker, Rapid Response, WIOA Title II Adult Education and Literacy, national and state WIOA discretionary grants, WIOA youth programs, etc.). This category of leveraged resources does not include WIOA Adult and Dislocated Worker formula funds.

(c) Trade Adjustment Assistance

(d) Department of Labor National Emergency Grants

(e) Match funds from employers, industry, & industry associations (specify by entity & occasion)

Includes the employer paid portion of customized training, the wages of an apprentice during the apprenticeship period, and the employer paid portion of on-the-job training (OJT).

(f) Match funds from joint labor-management trusts (specify by entity & occasion)

(g) Employment Training Panel Grants

WIOA Training Service (Choose one from the following when reporting training leverage):

Note: Individuals must be listed in separate lines when multiple leveraged trainings have been provided to the same individual.

(a) Occupational Skills Training, including training for nontraditional employment

(b) On-the-Job Training

(c) Incumbent Worker Training

(d) Programs that combine workplace training with related instruction, which may include cooperative education programs

(e) Training programs operated by the private sector

(f) Skill upgrading and retraining

(g) Entrepreneurial Training

(h) Transitional Jobs

(i) Job readiness training provided in combination with another training service

- (j) Adult education and literacy activities, including activities of English language acquisition and integrated education and training programs, provided concurrently or in combination with another training service
- (k) Customized training conducted with a commitment by an employer or group of employers to employ an individual upon successful completion of the training

Applicable Training Activity CaJOBS Codes

Adult & Dislocated Worker Programs

- 300: Occupational Skills Training (Approved ETPL Provider)
- 301: On-the-Job Training
- 302: Entrepreneurial Training
- 304: Customized Training
- 305: Skills Upgrading & Retraining
- 306: WIOA Prerequisite Training
- 311: Placed in Job Corps
- 312: Placed in Federal Training (includes TAA and WIOA)
- 313: Placed in State and Local Training (non-TAA, non-WIOA)
- 320: Private Sector Training
- 321: Transitional Job
- 322: Job Readiness Training
- 323: Workplace Training & Cooperative Education
- 324: Adult Education with Training Services
- 325: Apprenticeship Training
- 328: Occupational Skills Training (non-ETPL Provider, non-formula)
- 330: Local Board Determination Training
- 346: Out-of-State Training Provider other ETPL(Requires Case Note to indicate other State's ETPL)

Youth Program

- 414: Youth Basic Skills Training
- 416: Youth Occupational Skills Training (Approved ETPL Provider)
- 424: Youth Entrepreneurial Skills Training
- 428: Youth On-the-Job Training
- 430: Youth Occupational Skills Training (Statewide Youth Provider List)
- 432: Youth Enrolled in Apprenticeship Training

For Incumbent Workers Only

Incumbent Worker: Program Eligibility Met



County of Orange, OC Community Services
Orange County Workforce Development Board
Workforce Innovation and Opportunity Act (WIOA)
Training Expenditure Leveraged Resources Form



Service Provider Name:	
Program Name:	
Leverage Budget: \$	-

Contract Number:	
MA Number:	
Submission Date:	

Participant Leverage Resource Detail

Reporting Month: July 1, 2021 - July 31, 2021

Program Year: PY 21/22 July 1, 2021 - June 30, 2022

Participant Last Name	Participant First Name	WIOA Application #	Training Activity	Training Cost	Training Activity CalJOBS Code	Leverage Source	Leverage Amount	Total WIOA Funded Training Cost		
								\$-		
								\$-		
								\$-		
								\$-		
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								\$-		
Total Amounts							\$	-	\$	-

Contractor-Authorized Signature & Date

Name and Title



County of Orange, OC Community Services
Orange County Workforce Development Board
Workforce Innovation and Opportunity Act (WIOA)
Training Expenditure Leveraged Resources Form



Service Provider Name:	
Program Name:	
Leverage Budget: \$	-

Contract Number:	
MA Number:	
Submission Date:	

Participant Leverage Resource Detail

Reporting Month: August 1, 2021 - August 31, 2021

Program Year: PY 21/22 July 1, 2021 - June 30, 2022

Participant Last Name	Participant First Name	WIOA Application #	Training Activity	Training Cost	Training Activity CalJOBS Code	Leverage Source	Leverage Amount	Total WIOA Funded Training Cost
								\$-
								\$-
								\$-
								\$-
								\$-
								\$-
								\$-
								\$-
								\$-
								\$-
								\$-
								\$-
								\$-
								\$-
								\$-
Total Amounts							\$ -	\$ -

Contractor-Authorized Signature & Date

Name and Title



County of Orange, OC Community Services
Orange County Workforce Development Board
Workforce Innovation and Opportunity Act (WIOA)
Training Expenditure Leveraged Resources Form



Service Provider Name:	
Program Name:	
Leverage Budget: \$	-

Contract Number:	
MA Number:	
Submission Date:	

Participant Leverage Resource Detail

Reporting Month: September 1, 2021 - September 30, 2021 Program Year: PY 21/22 July 1, 2021 - June 30, 2022

Participant Last Name	Participant First Name	WIOA Application #	Training Activity	Training Cost	Training Activity CalJOBS Code	Leverage Source	Leverage Amount	Total WIOA Funded Training Cost		
								\$-		
								\$-		
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								\$-		
								\$-		
								\$-		
								\$-		
Total Amounts							\$	-	\$	-

Contractor-Authorized Signature & Date

Name and Title



**County of Orange, OC Community Services
Orange County Workforce Development Board
Workforce Innovation and Opportunity Act (WIOA)
Training Expenditure Leveraged Resources Form**



Service Provider Name:	
Program Name:	
Leverage Budget: \$	-

Contract Number:	
MA Number:	
Submission Date:	

Participant Leverage Resource Detail

Reporting Months: July 1, 2021 - September 30, 2021

Program Year: PY 21/22 July 1, 2021 - June 30, 2022

Training Leveraged Resources	
July 2021	
August 2021	
September 2021	
1st Quarter Total Leverage Amount	\$ -
YTD Training Leveraged Resources	
1st Quarter	
YTD Total Leverage Amount	\$ -

Contractor-Authorized Signature & Date

Name and Title