

PASCO-HERNANDO WORKFORCE BOARD, INC.

FINANCIAL AND PROCUREMENT POLICIES AND PROCEDURES MANUAL

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1.0 Effective Date

- 1.1** Generally, unless indicated otherwise, the policies and procedures described in this manual are effective July 1, 2025, and supersede the Board's pre-existing Financial Policies and Procedures Manual (revised August 2021 March 2021, and November 2023) and Procurement Standards, Policies and Procedures (revised July 2019 and March 2022 and November 2023).
- 1.2** Subsequent Adoption or Revision. If a policy is adopted or revised subsequent to July 1, 2025, the effective or revision date(s) will be noted parenthetically immediately following the heading.

2.0 Introduction

- 2.1** Generally. This manual is intended to provide an overview of the accounting and procurement policies and procedures for the Pasco-Hernando Workforce Board, Inc., which will be referred to as the “PHWB” throughout this manual. The purpose of this manual is to document applicable policies and procedures for personnel with a role in fiscal management and procurement for PHWB.
- 2.2** Official Policy. This manual has been adopted as an official policy of the PHWB. This manual is reviewed on an annual basis. All PHWB personnel must follow the policies in this manual, and the failure to follow these policies constitutes grounds for disciplinary action, up to and including termination. However, when the terms and conditions of a specific grant or award has different, more restrictive requirements, those requirements will be followed for that grant or award. Similarly, whenever the PHWB is legally required to follow policies or procedures more restrictive than those in this manual, the PHWB and its personnel will follow the more restrictive policy or procedure.
 - 2.2.1** Titles throughout this document are based on current information. The authority levels will be with a position equivalent to the current title and supported by personnel changes which have been reviewed and accepted by the approving authority, as documented in Board Bylaws, resolutions or policies.

3.0 PHWB Overview

- 3.1** Generally. The PHWB is incorporated in the State of Florida and is exempt from federal income taxes under IRC Section 501(c)(3) as a nonprofit corporation.
- 3.2** Mission Statement. Pasco Hernando Workforce Board enhances economic development efforts of our region by providing a well-trained, high-quality workforce which supports the success of local business and improves the quality of life.
- 3.3** Board Governance, Transparency, and Accountability. The Board will comply with all applicable federal (WIOA), state and local policies, as well as the Grantee/Sub-Grantee Agreement in effect, as those may be amended from time to time.
- 3.4** General Responsibilities. Within the PHWB, responsibilities have been assigned as follows:
 - 3.4.1** The Chief Executive Officer (CEO) has responsibility for all operations and activities of the PHWB, including financial management, as authorized or delegated by the Board of Directors.
 - 3.4.2** The Chief Financial Officer (CFO) is responsible to the CEO for all financial operations.
 - 3.4.3** Financial duties and responsibilities must be separated, as staffing limits allow, to ensure that no person has sole control over cash receipts, disbursements, payrolls, or other critical areas or systems.
 - 3.4.4** The accounting books will be maintained as required by funding source regulations and GAAP. For grant-funded programs or other restricted funding, separate bank accounts will be maintained only if required by the funding sources. Unrestricted funds will be maintained in a separate bank account.
- 3.5** Finance Department Overview. The Finance Department currently consists of the Chief Financial Officer (CFO), the Finance Manager (FM), and either an Assistant Finance Manager, Bookkeeper or an Accounts Payable Specialist. The Department has adequate staff to manage and process financial information for the PHWB. PHWB-approved positions may include additional staff, such as a Assistant Finance Manager, Accounts Payable Specialist (APS), Bookkeeper and other positions as warranted by the needs and responsibilities of the Finance Department.

- 3.6** Finance Department Responsibilities. The primary responsibilities of the Finance Department consist of: general ledger; cash receipts; budgeting; cash management; asset management; grants and contracts administration; procurement; accounts receivable and billing; accounts payable; on-line banking; payroll; financial statement processing; external reporting of financial information; bank reconciliation; reconciliation of subsidiary ledgers; compliance with government reporting requirements; annual audit; leases; and insurance.
- 3.7** Organizational Chart. The PHWB will maintain an up-to-date organizational chart showing the chain of command and listing the titles.

4.0 Fiscal Overview

- 4.1** Fiscal Year. The PHWB has adopted a fiscal year that begins on July 1 and that ends on June 30. The PHWB's Board of Directors must approve any changes to the fiscal year.
- 4.2** Standards for Financial Management Systems. In compliance with the requirements of 2 C.F.R. pt. 200, the PHWB maintains a financial management system that provides for the following functions:
 - 4.2.1** Identification, in all its accounts, of all federal awards received and expended and the Federal programs under which they were received.
 - 4.2.2** Accurate, current, and complete disclosure of the financial results of each federally sponsored project or program in accordance with the reporting requirements of 2 C.F.R. pt. 200 and the award.
 - 4.2.3** Records that identify adequately the source and application of funds for federally funded activities. These records must contain information pertaining to federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income, and interest, and must be adequately supported by appropriate source documentation.
 - 4.2.4** Effective control over and accountability for all funds, property, and other assets, to ensure they are used solely for authorized purposes. This includes implementing reasonable cybersecurity measures to protect information, including PII, in compliance with 2 CFR §200.303.
 - 4.2.5** Comparison of outlays with budget amounts for each award.
 - 4.2.6** Information that relates financial data to performance accomplishments and demonstrates cost effective practices as required by funding sources.
 - 4.2.7** Written procedures to minimize the time elapsing between the transfer of funds and disbursement by the PHWB.
 - 4.2.8** Written procedures for determining reasonableness, allocability, and allowability of costs in accordance with the provisions of 2 C.F.R. pt. 200, and the terms and conditions of the award.
- 4.3** Violations. Violations of any provision of these policies may be cause for disciplinary action up to and including immediate dismissal as provided for under the PHWB's Personnel Handbook.

5.0 Standards of Conduct

5.1 Standards of Conduct will be found in the Personnel Handbook for PHWB. PHWB will abide by such Standards of Conduct regarding compliance with federal and state law, conflicts of interest, and misconduct.

6.0 Security

- 6.1** Finance Department Access. Access to the PHWB's Finance Department will be restricted through the use of a lock or other access control system. The entrance to the Finance Department will be closed and secured whenever the Finance Department is vacant. The key or other access credentials to the Finance Department will be given to the CEO, Finance Department personnel, and any other persons approved by the CEO. Upon separation of any of these persons from the PHWB, the lock or other access mechanism will be changed to prevent continued access by such person or persons.
- 6.2** Check Stock. The PHWB's blank check stock will be stored in a fireproof cabinet in the Finance Department. This cabinet will be locked with a key that is kept in the Finance Department. Access to this cabinet and possession of the key will be limited to the CFO and any other persons approved by the CFO.
- 6.3** Storage of Sensitive Information. The following provisions shall apply to the storage of sensitive information:
 - 6.3.1** Information may be stored in a variety of formats, including physical documents and electronic data. Other sensitive data, including protected personally identifiable information (PPII), may be stored outside the Finance Department. This may include online or off-site storage. For purposes hereunder PII shall mean, information, that if disclosed, could result in harm to the individual whose name or identity is linked to the information. Such examples include social security numbers, credit card numbers, bank account numbers, home telephone numbers, age, birthdate, marital status, spouse names, biometric identifiers (fingerprints, iris scans, etc.) medical history, financial information, and computer passwords.
 - 6.3.2** The PHWB shall take steps to minimize storage of sensitive data to the extent practicable and will dispose of sensitive data appropriately and in keeping with the PHWB's recordkeeping policies and procedures. Disposal may include destruction of physical records (shredding) and deletion of electronic data.
 - 6.3.3** The PHWB will take necessary steps to ensure that all PPII and other sensitive data that are transmitted via email or stored on CDs, DVDs, thumb drives, etc., are encrypted using Federal Information Processing Standards (FIPS) 140-2 compliant and National Institute of Standards Technology (NIST) validated cryptographic modules. Any transfer of unencrypted sensitive data is strictly prohibited.

6.3.4 The PHWB shall also take necessary steps to ensure that PHWB employees and other personnel who have access to sensitive information are advised of the confidential nature of the information, the safeguards in place to protect that information, and the civil and criminal sanctions for noncompliance with such safeguards. PHWB's personnel must acknowledge their understanding of these requirements and liability for improper disclosure.

6.4 PHWB will take reasonable cybersecurity and other measures to safeguard information, including protected personally identifiable information (PII), in accordance with 2 CFR §200.303.

7.0 General Ledger and Chart of Accounts

- 7.1 Account Coding (General Description). The PHWB's accounting structure has been designed to provide for tracking and reporting income and expenditures by fund or grant contract. It serves as a guide for budgeting, classifying expenditures and comparing program activities' progress as proposed in the plan (budget). The numerical configuration is designed for growth and for consistency of account designations among funds.
- 7.2 Account Structure. The financial system software adheres to pure fund accounting. Every fund has a Statement of Financial Position (SFP). Individual SFP's are used for cash and payroll transactions. A combined SFP indicates our financial position.
 - 7.2.1 The Grant/Fund code is designated by the first five numbers of the account number. The five digits of the fund code designate a specific grant and coincide with the Notice of Federal Award (NFA) #'s.
 - 7.2.2 The General Ledger account number (four digits) ensures revenue and expenditures are recorded in the appropriate general ledger account. These accounts are consistent in each fund.
 - 7.2.3 The third set of numbers indicates the function. This field is not used for balance sheet accounts.
 - 7.2.4 The fourth set of alphanumeric codes indicates the code, which help determine reporting categories for reporting to the State of Florida Department of Commerce. This code also indicates the One Stop location that is being charged. These codes are used mainly for internal purposes and for ease of reporting requirements and are not part of the Statement of financial position
 - 7.2.5 The fifth section of the codes indicate which county if we can directly related it to a county, based on the customer or employee, and is not part of the balance sheet.
- 7.3 Books of Account (Generally). The books of account are vital financial records of the PHWB, and are complemented by documentation supporting the accounting entries.

7.4 General Ledger. The General Ledger is the collection of all assets, liability, net assets, revenue and expense accounts. It is used to accumulate all financial transactions and is supported by subsidiary ledgers that provide details for individual accounts. All information entered through source data and the books of original entry is automatically posted to the General Ledger. The General Ledger contains the control accounts, is the foundation for the accumulation of data and is the primary source of information used in preparing financial reports and statements.

7.5 Subsidiary Account Ledgers. Subsidiary Account Ledgers are maintained using Excel and contain detailed supporting information that is found in the balance sheet accounts within the General Ledger control accounts. The Finance Department maintains and updates the subsidiary account ledgers, including all account maintenance, such as additions and deletions. . Any additions or deletions of accounts should be approved by the CFO, who ensures that the subsidiary account ledgers are consistent with the organizational structure of the PHWB and meet the organization's needs.

7.6 Closing the Month. At the close of each month, the following procedures are followed:

- 7.6.1** Bank statements are reconciled.
- 7.6.2** Adjusting entries are made.
- 7.6.3** Cost pool allocation entries are prepared and recorded.
- 7.6.4** Monthly reports to the State of Florida, Department of commerce are prepared and submitted.
- 7.6.5** Monthly reports for federal funding and other sources (if applicable) are prepared.
- 7.6.6** Management reports are prepared and distributed
- 7.6.7** Financial statements for Board are prepared and presented to committees at next scheduled meeting.

7.7 These items should be accomplished as soon as possible after month end but no later than the 18th day of the month following a quarter end, or the 20th of the month following month end activity.

8.0 Administration of Federal Awards

- 8.1 Generally, The PHWB may receive financial assistance from funding sources in several forms, including (but not limited to) grants and cooperative agreements. In this manual, federal assistance received in any of these forms, as well as other financial assistance, will be referred to as an award.
- 8.2 Preparation and Review of Proposals. After each proposal has been prepared, it will be reviewed by the CFO and CEO before the proposal is submitted to the funding source to ensure that the proposed budget includes all appropriate costs and is aligned with the PHWB's overall budget. The PHWB will follow these procedures for grant proposals:
 - 8.2.1 The PHWB will obtain all necessary approvals required by the funding source before a proposal is submitted to that funding source. Some funding sources may require approval by the Board of Directors and/or CEO before submission. However, the CEO has general authority to approve grant applications, and Board approval is not necessary unless required by the funding source.
 - 8.2.2 The CEO may refuse to consider grants under a certain dollar amount based on the burden of administering such awards.
- 8.3 Post-Award Procedures. After an award has been made, PHWB will follow these procedures:
 - 8.3.1 PHWB will verify the award terms and requirements. The Finance Department will review the terms, conditions, time periods, award amounts, and expected expenditures. The assistance listing number will be identified for each federally assisted award. All reporting requirements under the award will be summarized and recorded in PHWB's grant schedule.
 - 8.3.2 The Finance Department will create new general ledger account numbers (or segments). New accounts will be established for the receipt and expenditure categories in line with the budget.
 - 8.3.3 The Finance Department will assemble the appropriate documentation and set up the master file.
 - 8.3.4 Information will be entered into the Finance Department's grant schedule, and all reporting due dates will be calendared for timely reporting.

Note: PHWB may issue fixed amount vendor agreements up to \$500,000 in accordance with 2 CFR §200.333, provided all federal performance and documentation requirements are satisfied.

8.4 Compliance for Awards. PHWB is responsible for compliance with all applicable laws, regulations, and provisions of its awards. The following policies apply to every award received directly or indirectly from a federal funding source:

- 8.4.1** The Finance Department will be responsible for administering the award.
- 8.4.2** Appropriate PHWB staff will attend training about grants management.
- 8.4.3** The Finance Department will take the following steps to identify all applicable laws, regulations, and provisions of each award:
 - a.** Read each award and prepare a summary of key compliance requirements and references to specific laws and regulations.
 - b.** Review the annual Single Audit Compliance Supplement published by the Office of Management and Budget (OMB) for general and award-specific compliance requirements.
 - c.** Review the federal assistance listing applicable to the award.
 - d.** The Finance Department will communicate grant requirements to the persons affected by or responsible for implementing them.
 - e.** Subrecipient Certification:
In accordance with 2 CFR §200.415(b), subrecipients must certify the accuracy and completeness of all funding applications, payment requests, and reports submitted to PHWB. The certification shall read:
“I certify to the best of my knowledge and belief that the information provided herein is true, complete, and accurate. I am aware that the provision of false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil, or administrative consequences including, but not limited to, violations of U.S. Code Title 18, Sections 2, 1001, 1343 and Title 31, Sections 3729–3730 and 3801–3812.”
- This requirement applies to all tiers of subrecipients.
- 8.4.4** Following review of each award, the Finance Department will identify and communicate any changes in policies and procedures required by federal awards.

8.4.5 The Finance Department will take reasonable steps necessary to identify applicable changes in laws, regulations, and award provisions. These will include, but are not limited to, reviewing renewal awards, reviewing annual revisions to the Single Audit Compliance Supplement, and communicating with funding sources.

8.4.6 The CFO will inform PHWB's auditors of applicable laws, regulations, and award provisions. As necessary, the CFO will inform PHWB's auditors of known instances of noncompliance with laws, regulations, and award provisions.

8.5 Document Administration. The following provisions apply with respect to document administration:

8.5.1 The Finance Department is responsible for maintaining copies of each award notice received by PHWB. Each award notice received as a physical document will be scanned or otherwise converted to electronic format, and the Finance Department will maintain electronic copies of each award notice in accordance with PHWB's recordkeeping requirements. In addition, the Finance Department will maintain the original signed award notice if received as a physical document.

8.5.2 The master file for each award will include, as appropriate, the following documents:

- a.** Copy of award application and budget
- b.** All post-application correspondence with the funding source
- c.** The final, approved budget and program plan, after making any modifications
- d.** The grant agreement and any other documents associated with the initial making of the award
- e.** Copies of applicable laws and regulations, including funding source guidelines
- f.** Subsequent award modifications
- g.** Copies of program and financial reports
- h.** Post-award correspondence with the funding source
- i.** Funding source monitoring results, including resolution of any findings
- j.** Correspondence and other documents related to award closeout

8.5.3 The Finance Department will prepare a summary of critical award provisions. The summary will include:

- a.** Key compliance requirements
- b.** Important deadlines
- c.** Contact information at the funding source
- d.** General Ledger codes relevant to the award

8.5.4 To limit the potential for loss of award documents, the Finance Department will keep the original award document file. The department implementing the program will, as necessary, maintain copies of documents from the master file. Other PHWB personnel requiring access to award documents will be provided access to review electronic copies, as appropriate.

8.6 Closeout of Awards. The PHWB will follow the closeout procedures described in 2 C.F.R. pt. 200 and in the award notice or as otherwise specified by the funding source. The PHWB and all subrecipients will liquidate all obligations incurred under the grant or contract within the time permitted under 2 C.F.R. pt. 200 or in the award notice or as otherwise specified by the funding source. For non-federal awards, PHWB will follow the closeout procedures described in the award or as specified by the funding source.

9.0 Program Name

9.1 General Policy. Periodically, the PHWB may generate program income. When generated, program income is returned to the generating program in the appropriate time frame and reported to the State of Florida or other appropriate funding source. Program income will be used in accordance with award terms and conditions and as required by the Florida Department of Commerce.

10.0 Charging of Costs to Federal Awards

- 10.1** General Policy. The PHWB charges costs that are reasonable, allowable, and allocable to federally assisted awards. All unallowable costs will be segregated from allowable costs so that unallowable costs are not charged to federal awards.
- 10.2** Segregating Unallowable from Allowable Costs. The PHWB will follow these procedures to identify and segregate allowable and unallowable costs for each federal award:
 - 10.2.1** The Finance Department will review the budget and award instrument for costs specifically allowable or unallowable.
 - 10.2.2** Program and fiscal personnel should be familiar with the costs allowability requirements of 2 C.F.R. pt. 200, including those items requiring prior written approval and those items subject to specific principles and included among the selected items of cost.
 - 10.2.3** No cost will be charged to a federal award until the cost has been determined to be allowable under the terms of the award and the cost principles in 2 C.F.R. pt. 200.
 - 10.2.4** For each federal award, an appropriate set of general ledger accounts (or account segments) will be established to reflect the categories of allowable costs identified in the award or the award budget.
 - 10.2.5** In accordance with the requirements of 2 C.F.R. pt. 200, all applicable credits will be reflected for grant accounting purposes as reductions in allowable expenditures if the credit relates to charges that were originally charged to a federal award or associated activity.
- 10.3** Principles for Allowability. All costs must meet the cost principles and related requirements from 2 C.F.R. pt. 200 to be the allowable costs chargeable to a federal award. Costs must meet the following requirements:
 - 10.3.1** The cost must be reasonable for the performance of the award.
 - 10.3.2** The cost must be necessary.
 - 10.3.3** The cost must be allocable to the award.
 - 10.3.4** The cost must conform to any limitations or exclusions of 2 C.F.R. pt. 200 or the federal award itself.
 - 10.3.5** Treatment of costs must be consistent with policies and procedures that apply to both federally financed activities and other activities of the PHWB and be consistent over time.
 - 10.3.6** The cost must be determined in accordance with GAAP or other applicable accounting principles.

- 10.3.7** Costs may not be included as a cost of any other federally financed program in the current or prior periods.
- 10.3.8** The cost must be adequately documented.
- 10.3.9** Note: In accordance with revisions to 2 CFR §200.407, the nine cost categories previously requiring prior written approval have been removed. PHWB will follow updated federal guidance regarding prior approval requirements.
- 10.3.10** De Minimis Indirect Cost Rate:
PHWB may elect to use a de minimis indirect cost rate of up to 15% of Modified Total Direct Costs (MTDC), provided the organization does not already have a negotiated indirect cost rate. The chosen rate must not exceed actual indirect costs incurred, in accordance with 2 CFR §200.414(f).

10.4 Cost Allocation Plan. All costs that can be identified as attributable to specific programs are charged directly to those programs. Costs which are shared are charged to the appropriate cost pool and monthly, are distributed to specific funding sources based upon the cost allocation plan approved by approving agency.

Note: In accordance with 2 CFR §200.1, Modified Total Direct Costs exclude the first \$50,000 of each subaward, regardless of the period of performance of the subaward. This note does not apply to the cost allocation method using Salaries and Benefits.

11.0 Cost Sharing and Matching

11.1 Generally. The PHWB will value contributions of services and property to be used to meet cost sharing or matching requirement at fair market value at the time of contribution, unless the award terms or funding source requirements specify a different value to use. Under Subtitle B, Section 121, of the Workforce Innovation and Opportunity Act (WIOA), the Local Workforce Development Board, with the agreement of the Chief Elected Official for that area, is required to develop and enter into the Memorandum of Understanding/Infrastructure Funding Agreement (MOU/IFA) with One-Stop Partners.

The Umbrella MOU/IFA will describe the services to be provided along with how the cost of such services will be funded. The Umbrella MOU/IFA will also include the funding of infrastructure costs of one-stop centers in accordance with subsection (h) as well as methods to ensure the needs of workers and youth, and individuals with barriers to employment, including individuals with disabilities, are addressed in the provision of necessary and appropriate access to services are made available. Umbrella MOUs/IFAs will be renewed every three years.

Each addendum applicable to an individual partner to the Umbrella MOU/IFA has language included which defines requirement of each partner and includes the reconciliation process and the modification process.

12.0 Gift Acceptance

12.1 General Gift Acceptance Policies. A gift (or contribution) requires that the donor receive no direct benefit nor require anything in exchange other than assurance that the intent of the gift or contribution will be honored by PHWB. The PHWB will refuse a gift that is not in the charitable interest of the donor, considering the donor's financial situation and philanthropic interests, as well as tax, legal, and other relevant factors. The PHWB will not accept a gift unless there is a reasonable expectation that acceptance will ultimately benefit the PHWB.

12.2 Categories of Gifts. Gifts can be classified into two categories, based on the level of risk associated with acceptance of the gift. Some potential gifts, regardless of category, may not be an authorized or lawful investment for the PHWB and cannot be accepted.

12.2.1 Gifts of "marginal risk" are those that present very little risk to the PHWB. Examples include cash or cash equivalents and personal property with a fair value of less than \$1,000. Gifts that would otherwise be of marginal risk will be considered marginal risk only if unrestricted or restricted to a specific, existing PHWB program.

12.2.2 Gifts of "greater-than-marginal risk" are those gifts that present an identifiable level of risk to the PHWB that is considered more than very little. These include gifts with material (perceived or real) risk to the PHWB.

12.3 Gift Acceptance Procedures. The CEO may accept gifts of marginal risk on behalf of PHWB without any further review or approval but may not accept any gifts that would be an unauthorized or unlawful investment for PHWB. Gifts of greater-than-marginal risk may be accepted only after review and approval of the PHWB's Board of Directors in writing, but the PHWB will not accept any gift that would be an unauthorized or unlawful investment. As additional consideration, the CEO shall abide by Section 112.3148, Florida Statutes regarding any decision on accepting and retaining gifts. The CEO shall also comply with any reporting requirements as required by federal and state law.

13.0 Sponsorships

- 13.1** Purpose. The purpose of this policy is to establish the chain of responsibility for entities to sponsor activities and facilities with the PHWB, resulting in the generation of unrestricted funds or products. This policy applies both to third-parties' sponsorship of PHWB-originated activities and to the PHWB's sponsorship of third-party-originated activities.
- 13.2** Definition. "Sponsorship" is defined as a business deal between two or more parties in which one party meets all or part of the costs of a facility, project or activity in exchange for commercial benefit. Examples of sponsorships include seminar sponsorships, fundraising sponsorships, meeting sponsorships, and online and mobile app sponsorships.
- 13.3** General Principles. With respect to sponsorships, the PHWB will adhere to the following general principles:
 - 13.3.1** The PHWB will endeavor, where possible and appropriate, to work in partnership with local, regional and national businesses to identify opportunities for sponsorship that will be of mutual benefit.
 - 13.3.2** The PHWB will not enter into sponsorship agreements with any entity or person that is in legal or financial conflict with the Board or the State of Florida, nor which connects the Board with any political party, political committee, or group advocating a political position.
 - 13.3.3** Sponsorship agreements must not be regarded by any business or person as a means of gaining favorable terms from PHWB in any other business agreements.
 - 13.3.4** The PHWB will seek to enter into sponsorship agreements only with entities or persons whose values, practices and products are not in conflict with the PHWB's policy, vision, or ethics.
 - 13.3.5** The PHWB will ensure that each sponsor is aware that the PHWB cannot cover any unallowable costs associated with the sponsorship, in accordance with 2 C.F.R. pt. 200 or other applicable program or legal requirements.
- 13.4** Coordination and Approval Procedure. With respect to coordination and approval of sponsorship opportunities, the PHWB will adhere to the following general policies and procedures:
 - 13.4.1** Any employee or Board member planning to approach a business with a sponsorship proposal must first consult with both the Chief Operating Officer (business services) (COO-B and the CEO to avoid several approaches being made at the same time to the same potential sponsor.
 - 13.4.2** The COO-B will then confirm with the CEO that the potential sponsor is not illegal or a financial conflict with the PHWB.

- 13.4.3** With respect to sponsorship agreements, the PHWB will follow all requirements for approval under Section 445.
- 13.4.4** The COO-B will also consult the Better Business Bureau and Federal, state, and local suspension and debarment lists (Excluded Parties Lists) to determine whether the potential sponsor is known to operate in a manner that may be considered as prejudicial to the best interests of consumers or the government or in breach of any trading standards legislation.
- 13.4.5** The employee seeking sponsorship should identify at the outset the sum which they are seeking to raise. They should also agree with the COO-B on the criteria that will be applied in determining an appropriate sponsor for the project in question.
- 13.4.6** As deemed appropriate by the COO-B, information on PHWB projects seeking sponsorship will be available online. In cases where it is proposed that more than \$5,000 should be raised from a sponsorship, additional steps may need to be taken to advertise the opportunity to potential sponsors.
- 13.4.7** The COO-B is responsible for approving the suitability of any potential sponsorship agreement after consultation with the CEO and other funding partners.
- 13.4.8** All sponsorship agreements will be supported by a legal contract between PHWB and the sponsor will support all sponsorship agreements. The contract must be signed by the CEO, Board chair or CLEO on behalf of the PHWB.
- 13.4.9** The COO-B will appoint an individual to act as the PHWB's administrative main contact with the sponsor throughout the duration of the sponsorship agreement.
- 13.4.10** The COO-B will obtain the State of Florida Contributions #'s from finance.

13.5 Financial Procedure. In the case of cash sponsorship, payment generally should be made in full at the beginning of the period of event of sponsorship, unless the agreement runs for more than one fiscal year, in which case installment payments may be made with the PHWB's approval. The PHWB representative is responsible for coordinating with the CFO to ensure that PHWB follows applicable laws and regulations for sponsorship income/expenses. Similarly, if sponsorship is in terms of goods or equipment, guidelines relating to in-kind donations should be followed.

13.6 Marketing and Media Relations. Media relations for all sponsorship agreements will be handled by the PHWB's Director of Program Planning and Development, unless otherwise approved by the CEO. All information for the media produced by the sponsor must be approved by the PHWB Board before circulation, including the size and positioning of any sponsor's logos on promotional material or signs and the use of the PHWB's corporate identity on any sponsors' publicity. Any sponsor's logos or other branding must not interfere with the PHWB's own corporate identity. All marketing materials must adhere to 2 CFR 200.421 if formula funds are to be used.

14.0 Service Providers

- 14.1** Generally. All service providers for the PHWB that meet the Single Audit Act threshold (currently \$1,000,000.00 or more per year) will be audited in accordance with 2 C.F.R. § 200.501. The requirements for audit will be included in all agreements between the PHWB and service providers. If 2 C.F.R. § 200.501 is amended, such amendments shall be effective with this section immediately.
- 14.2** Initial Review of Service Provider Audits. Service providers must timely submit audit reports to the PHWB (generally within thirty (30) days). Upon receipt of the audit report of a service provider, the PHWB will review the audit report to ensure that all applicable audit requirements have been met. For service provider audits, the PHWB will use the current Department of Labor Employment and Training Administration Audit Report Quality Review Checklist or equivalent guidance then in effect. All single audits conducted shall be conducted as provided in 2 C.F.R. §200.514.
- 14.3** Corrective Action and Resolution of Findings. The PHWB must be notified of any corrective action or action plans in connection with the audit. Within one hundred eighty (180) days of the PHWB's receipt of the audit report or the time provided under the then-current, applicable audit standards, the service provider must submit proof of completion of corrective action and the resolution of all findings.
- 14.4** Determination Letter. The PHWB will respond to service provider audits by issuing a letter of determination. This letter will include statements regarding allowance or disallowance of questioned costs, whether corrective actions for administrative findings are adequate, will include a statement that all findings are subject to federal and state review, and will address the establishment of a debt, if applicable. Repayment options available to the service provider will be enumerated. Any rights of the service provider to appeal the PHWB's final determination will be noted. If there are no findings relating to WIOA or TANF funds, the letter will state this and the PHWB audit file will be closed; however, the service provider will be reminded that federal and state authorities may also review the audit.
- 14.5** Debt Collection Procedures. A debt is established when a final determination is issued, and if there are questioned costs as yet unresolved. If a hearing is requested regarding the final determination, the debt collection process is delayed pending the results of the hearing. Such hearing shall be as provided in 2 C.F.R. §200.342 and the written processes and procedure published by the federal awarding agency. The following debt collection procedures will be used:

- 14.5.1** Immediate repayment of the debt will be requested in the final determination. This will be a certified letter, with return receipt requested.
- 14.5.2** After thirty (30) days, if no response or repayment has been received, another certified letter will be sent requesting payment within ten (10) days.
- 14.5.3** If still no response, the matter will be referred to the PHWB's legal counsel for collection through the legal system.
- 14.5.4** Cash is the preferred repayment method for debt satisfaction and must be made from non-federal funds.
- 14.5.5** If stand-in costs are to be used to satisfy the debt, prior state approval will be obtained.

15.0 Procurement

15.1 Responsibility for Procurement. The Finance Department will be responsible for maintaining procurement transactions. The Finance Department will review all procurement requests not made by the Finance Department. Following the initial review and approval by the Finance Department, further review and approval may be necessary, in accordance with the PHWB's procurement thresholds or other policies. For certain transactions, approval of the PHWB's Board Chair or CLEO may be necessary, in accordance with the PHWB's procurement thresholds or other policies.

15.2 General Requirements. The following provisions apply to the PHWB's procurement of goods and services:

15.2.1 **Solicitations.** The PHWB will incorporate into solicitations a clear and accurate description of the technical requirements for products or services to be procured and will identify all requirements which potential contractors must fulfill as well as all other factors to be used in evaluating bids and proposals. Solicitations must not contain features which unduly restrict competition and should avoid overly detailed specifications. However, solicitations may include a statement of the qualitative nature of the goods or services and must include the minimum essential characteristics and standards to satisfy the intended use. Use of a "brand name or equivalent" description is discouraged but is permissible when defining relevant requirements needed for clear and accurate technical requirements is otherwise not practical or economical, but the specific, required "brand name" features must be clearly stated.

15.2.2 **Efficiency.** The PHWB will avoid making unnecessary or duplicative purchases. As appropriate PHWB will consider taking the following actions:

- a.** Conducting a lease/purchase analysis for property and large equipment;
- b.** Consolidating or dividing transactions to obtain a more economical purchase;
- c.** Using buying pools, inter-entity agreements, and shared goods and services;
- d.** Using federal excess or surplus property;
- e.** Using value engineering clauses; and,
- f.** Limiting use of time-and-materials contracts and including a price ceiling.

15.2.3 Standardization of Tools and Services

The PHWB will comply with and follow all applicable state workforce policies and guidance related to the standardization of tools and services. PHWB will prioritize use of state-procured/state-developed tools when required and will not procure duplicative tools using workforce funds unless an approved waiver is obtained.

15.2.4 Competition. The PHWB will conduct procurement in a manner that provides, to the maximum extent practicable, full and open competition. Contractors that develop specifications, requirements, or proposals, will not be allowed to bid or to submit proposals or quotations for such procurements. In addition, the PHWB will avoid practices that tend to limit competition, including:

- a.** Imposing unreasonable qualification requirements unless required by law;
- b.** Imposing unnecessary experience requirements unless required by law;
- c.** Imposing excessive bonding requirements unless required by law;
- d.** Condoning or failing to be alert to noncompetitive pricing practices between firms or affiliated companies;
- e.** Awarding noncompetitive contracts to consultants on retainers and other existing contractors;
- f.** Allowing or not being alert to organizational conflicts of interest;
- g.** Specifying “brand name” only products; and,
- h.** Engaging in any arbitrary actions.

15.2.5 Geographic Preferences. As appropriate and to the extent consistent with law and practicable under a federally assisted award, the PHWB will provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States. This preference will also be included in all subawards and contracts to be made using federal financial assistance. However, the PHWB will not use any state or local geographic preferences in the selection of contractors or the procurement of goods or services to be paid using federal financial assistance, except to the extent required or permitted by federal law. State or local geographic preferences may be used in the selection of contractors or the procurement of goods or services to be paid using non-federal funds.

15.2.6 **Covered Technologies.** The PHWB will not use federal funds to enter into a contract (or extend or renew a contract) to procure or obtain equipment, services, or systems that use covered telecommunications or security equipment or services as a substantial or essential component of any system, or as critical technology as part of any system, as described in Public Law 115–232, § 889.

15.2.7 **Disadvantaged Businesses.** The PHWB will take affirmative steps to use small businesses, minority-owned firms, women's business enterprises, labor surplus area firms, and other disadvantaged business enterprises (collectively "disadvantaged businesses"), whenever appropriate and possible. These requirements also apply to contractors and their lower tier subcontractors, and appropriate terms to implement these requirements will be included in all contracts and subcontracts. At a minimum, the following steps will be taken:

- a.** Placing qualified disadvantaged businesses on solicitation lists;
- b.** Ensuring that disadvantaged businesses are solicited whenever they are potential sources;
- c.** Dividing requirements (when economically feasible) into smaller tasks or quantities or contracting with joint ventures or consortia of disadvantaged businesses to permit their maximum participation;
- d.** Considering whether contractors intend to subcontract with disadvantaged businesses;
- e.** Establishing schedules (where requirements allow) that encourage participation by disadvantaged businesses; and,
- f.** Using appropriate services and assistance.

15.2.8 **Prior Approval.** The PHWB will obtain prior approval from the Florida Department of Commerce for the following:

- a.** All purchases of equipment costing \$10,000 or more;
- b.** All capital improvements;
- c.** Contracts exceeding 25,000 between the PHWB and a member of the Board of Directors or an employee;
- d.** As required by the CareerSource Florida Administrative Policy 87 and all board agreements will be sent to Florida Department of Commerce as required by the Grantee/Subgrantee agreement.

15.2.9 Segregation of Duties (Procurement). To the extent possible, the following duties should not be performed by the same person: preparing procurement requests, approving procurement requests, receiving goods or services, approving payment for procurement transactions, preparing checks, signing checks, and preparing bank reconciliations. If personnel limitations prevent full segregation of duties, the PHWB will implement and maintain appropriate compensating controls.

15.3 Contractor Selection. In selecting contractors, the PHWB will, at a minimum, consider:

- 15.3.1** Integrity
- 15.3.2** Public policy compliance
- 15.3.3** Past performance (if any)
- 15.3.4** Financial and technical resources

Verification of lawfully existing entity registered to do business in Florida for covered contracts, the PHWB will also confirm and document that the contractor is not debarred, suspended, or otherwise excluded from participation before entering a contract and, as appropriate, will obtain a signed debarment certificate substantially in the form prescribed.

15.4 Methods of Procurement. The PHWB will employ the following methods of procurement as outlined in 2 C.F.R §200.320:

- 15.4.1** Informal Procurement Methods. These procurement methods expedite the completion of transactions, minimize administrative burdens, and reduce costs. Informal procurement methods may be used when the value of the procurement transaction under the Federal award does not exceed the simplified acquisition threshold as defined in 2 C.F.R §200.1. Recipients and subrecipients may also establish a lower threshold. Informal procurement methods include:
 - a.** Micro-Purchase. The PHWB may use the micro-purchase method to procure property or services with an aggregate value that does not exceed the micro-purchase threshold.
 - i.** The micro-purchase threshold is the lesser of \$10,000.00 or the applicable micro-purchase threshold provided in the Federal Acquisition Regulation at 48 C.F.R. subpart 2.1.
 - ii.** Micro-purchases may be awarded without soliciting competitive price or rate quotations if the recipient or subrecipient considers the price reasonable based on research, experience, purchase history, or other information; and maintains documents to support its conclusion. Purchase cards may be used as a method

of payment for micro-purchases, and documented in the PHWB's records accordingly,

- iii. Purchases will not be split or divided into multiple orders to evade the micro-purchase threshold limitation or any duplicate purchasing
- iv. The PHWB will endeavor to equitably distribute micro-purchases among suppliers, to the maximum extent practicable.

b. Simplified acquisitions. Simplified acquisitions may be used to procure property or services the value of which is more than the applicable micro-purchase threshold but less than or equal to \$250,000.00 as provided in 48 C.F.R. subpart 2.1 for the simplified acquisition threshold. Competitive price or rate quotations will be solicited from at least two (2), preferably three (3) qualified contractors. Purchases may be made from the qualified contractor determined to have provided the quote most advantageous to the PHWB taking into account pricing and other relevant factors (e.g., quality, timing, or prior performance).

15.4.2 Formal Procurement Methods. Formal procurement methods are required when the value of the procurement transaction under a Federal award exceeds the simplified acquisition threshold of the recipient or subrecipient. Formal procurement methods are competitive and require public notice. The following formal methods of procurement are used for procurement transactions above the simplified acquisition threshold determined by the recipient or subrecipient in accordance with paragraph (a)(2)(ii) of 2 C.F.R. §200.320:

a. Sealed Bids. Sealed bids represent a Formal Procurement Method. Use of sealed bids or another Formal Procurement Method is required for procurement transactions exceeding \$250,000.00. However, sealed bids may be used for procurement transactions less than \$250,000.00 when the PHWB determines that use of sealed bids is appropriate. This procurement method is used in which bids are publicly solicited and a firm fixed-price contract (lump sum or unit price) is awarded to the responsible bidder whose bid, conforming with all material terms and conditions of the invitation for bids, is the lowest in price.

- i. Bids must conform in all material respects to the terms and conditions of the bid invitation, but minor or immaterial deviations may be waived at the PHWB's sole discretion.
- ii. The PHWB will prepare an invitation for bid containing a complete, adequate, and realistic specification or purchase description that sufficiently defines the items or services being solicited. The elements to be included are:
 - Statement of purpose;
 - General information;
 - Deadlines;
 - Statement of work with relevant specifications, requirements, milestones, and deliverables;
 - Preparation and submission instructions;
 - All evaluative criteria;
 - Award notification;
 - Budget and estimated pricing instructions;
 - Special award terms and conditions, if any;
 - Statement in conformity with the Stevens Amendment of the percentage of the total costs of the program or project which will be financed with federal money, the dollar amount of federal funds for the project or program, and the percentage and dollar amount of the total costs of the project or program that will be financed by non-governmental sources; and,
 - Required vendor certifications;
 - Prohibition requirements related to contracting with scrutinized companies or entities, pursuant to section 287.135, Florida Statutes.

- iii. All procurement to be made using sealed bids will be advertised publicly on the PHWB's website for at least 24 hours in advance of the bidding deadline. The PHWB may also advertise the proposed procurement in a newspaper and directly solicit bids from qualified bidders.
 - The bid invitation must specify the time and place for opening bids.
 - In general, the contract will be awarded to the lowest responsible and responsive bidder. However, the PHWB reserves the right to reject all bids.
 - In general, the seal bids method is the preferred method for procuring any construction.
- b. Competitive Proposals. Competitive proposals (also known as requests for proposals or an RFP) represent a Formal Procurement Method. Use of competitive proposals or another Formal Procurement Method is required for procurement transactions exceeding \$250,000.00. However, competitive proposals may be used for procurement transactions less than \$250,000 when the PHWB determines that use of competitive proposals and an RFP is appropriate. This procurement method is used in which a fixed price or cost reimbursement type contract is awarded.
 - i. Competitive proposals may be used when a Formal Procurement Method is to be used and the conditions for sealed bids are not satisfied. For example, competitive proposals may be appropriate to obtain consulting or professional services where experience and recognized expertise are more important factors than price.
 - ii. The evaluative factors and the weight to be given to each factor as well as the methods for technical evaluation and contractor selection will be in writing and will be included in the request for proposals.
 - iii. In addition, the request for proposals will include, at a minimum, the following elements:
 - Statement of purpose;
 - General information;
 - Deadlines;

- Statement of work with relevant specifications, requirements, milestones, and deliverables;
- Preparation and submission instructions;
- Award notification;
- Budget and estimated pricing instructions, if any (unless pricing is not a factor);
- Special award terms and conditions, if any;
- Statement in conformity with the Stevens Amendment of the percentage of the total costs of the program or project which will be financed with federal money, the dollar amount of federal funds for the project or program, and the percentage and dollar amount of the total costs of the project or program that will be financed by non-governmental sources; and,
- Required vendor certifications.

iv. All procurement opportunities to be made using competitive proposals will be publicized on the PHWB's website for at least 24 hours in advance of the proposal deadline. The PHWB may also advertise the proposed procurement in a newspaper (at least one week in advance of the deadline) and directly solicit proposals from qualified offerors.

v. The PHWB will consider all proposals received to the extent practicable. In general, the PHWB will award the contract to the responsible offeror with the proposal found to be most advantageous to the PHWB. However, the PHWB reserves the right to reject all proposals. PHWB will award to the responsible offeror whose proposal is most advantageous to PHWB with price and other factors considered.

c. Noncompetitive procurement. There are specific circumstances in which the recipient or subrecipient may use a noncompetitive procurement method. The noncompetitive procurement method may only be used if one of the following circumstances applies:

- i. The aggregate amount of the procurement transaction does not exceed the micro-purchase threshold (see paragraph (a)(1) of 2 C.F.R §200.320);
- ii. The procurement transaction can only be fulfilled by a single source;

- iii. The public exigency or emergency for the requirement will not permit a delay resulting from providing public notice of a competitive solicitation;
- iv. The recipient or subrecipient requests in writing to use a noncompetitive procurement method, and the Federal agency or pass-through entity provides written approval; or
- v. After soliciting several sources, competition is determined inadequate.

d. Approval Procedures. The PHWB will adhere to the following procedures with respect to review and approval of procurement requests:

- i. Generally. Procurement requests equal to or less than the micro-purchase threshold will be reviewed and approved by the FM. Procurement requests greater than the micro-purchase threshold but less than or equal to the small purchase threshold will be reviewed by the FM and CFO and must be approved by the CEO. All procurement requests in excess of the simplified acquisitions threshold will be reviewed by the CEO and must be approved by the PHWB's Board of Directors.
- ii. Special Situations. Procurement requests from the CFO must be reviewed and approved by the CEO. All procurement requests from the CEO must be reviewed and approved by the PHWB's Executive Committee, or Board of Directors.
- iii. Compliance with Specific Requirements. The foregoing policies and procedures notwithstanding, the PHWB will follow any additional or different approval requirements under applicable laws, regulations, award terms, or funding source requirements.

15.5 Fixed Amount Subawards: In accordance with 2 CFR §200.333 with prior written approval from the Federal agency, the recipient may provide subawards based on fixed amounts up to \$500,000. Fixed amount subawards must meet the requirements of [§ 200.201](#).

15.6 Cost or Price Analysis. The following provisions apply with respect to cost or price analysis and pricing:

15.6.1 For procurement transactions in excess of the micro purchase threshold, including contract modifications, the PHWB will perform a cost or price analysis.

15.6.2 For procurement transactions with no price competition or when cost analysis is used, profit will be negotiated as a separate element of the price. To establish a fair and reasonable profit, the PHWB will consider the complexity of work performed, risk borne by contractor, contractor's investment, amount of subcontracting, quality of contractor's record of past performance, and industry profit rates for similar work in surrounding geographical areas.

15.7 Contracts. The following provisions apply with respect to contracts:

15.7.1 The PHWB will include, as applicable, the contract clauses found in Appendix II to 2 C.F.R. pt. 200 in all contracts funded under federally assisted awards.

15.7.2 The PHWB will use a time-and-materials contract only after a determination that no other contract is suitable, and will include a ceiling price in the contract that the contractor exceeds at its own risk.

15.7.3 The PHWB will not enter into or use cost plus a percentage of cost or percentage of construction cost contracts for transactions funded under federally assisted awards.

15.7.4 For construction or facility improvement contracts or subcontracts exceeding \$250,000.00, the following terms and conditions will be included:

a. PHWB will require bonds meeting the following minimums:

i. A bid guarantee from each bidder equivalent to 5% of the bid price;

ii. A performance bond on the part of the contractor for 100% of the contract price; and,

iii. A payment bond on the part of the contractor for 100% of the contract price.

b. All bonds must be obtained from companies holding certificates of authority as acceptable sureties pursuant to the surety requirements for companies doing business with the United States (31 C.F.R. pt. 223).

15.8 Receipt and Acceptance. The PHWB will inspect all goods upon their receipt. As may be appropriate, the inspection may include the following actions:

15.8.1 Review bill of lading;

15.8.2 Verify the quantities using the bill of lading;

15.8.3 Examine for exterior damage and note any discrepancies on the bill of lading;

15.8.4 Sign and date the bill of lading;

- 15.8.5** Remove the packing slip(s);
- 15.8.6** Compare the description and quantity of goods ordered to the packing slip;
- 15.8.7** Examine for physical damage;
- 15.8.8** Verify quantity and note on the purchase order;
- 15.8.9** Adjust invoice for any credits before submission for processing.

This inspection must be performed in a timely manner to facilitate prompt return of goods and communication with contractors.

- 15.9** Documentation. The PHWB will maintain records sufficient to detail the history of each procurement transaction.
 - 15.9.1** These records should include as appropriate (but are not limited to) the following:
 - a.** A description and supporting documentation of the rationale for the procurement method (such as cost estimates);
 - b.** Selection of contract type;
 - c.** Written price or rate quotations (such as catalog price, online price, e-mails, or written quote), if applicable;
 - d.** Copies of advertisements, bid sheets, or bid proposal packets;
 - e.** Reasons for vendor selection or rejection (including, as applicable, Board of Directors meeting minutes, rejection letters, and award letters); and
 - f.** The basis for the contract price.
 - 15.9.2** For transactions funded under federally assisted awards, the PHWB will obtain a signed lobbying certificate substantially in the form prescribed by the funding source, as appropriate.- 15.10** Protests and Appeals. The PHWB will consider appeals or protests of procurement decisions only for procurement transactions for which a Formal Procurement Method was used. Upon the determination of the preliminary awardee (e.g., the apparent lowest responsible bidder or apparent most advantageous offeror), any other candidate that submitted a bid or proposal may submit a written protest to the CEO and request an appeal (which will be heard by the Executive Committee of the PHWB's Board of Directors). The written protest and request for an appeal must be submitted to the CEO within three (3) business days following the determination of the preliminary awardee. The protestor may supplement the protest before the appeal. The appeal will be heard at the next meeting of the Executive Committee of the PHWB's Board of Directors. The Executive Committee will not be bound by any formal rules of evidence or procedure but may allow such evidence and conduct the

appeal in the manner that the Executive Committee believes will most effectively and expeditiously resolve the dispute. The decision of the Executive Committee will be final.

16.0 Credit Cards

- 16.1** Purpose. The purpose of this policy is to establish criteria for the use of credit cards issued on behalf of the PHWB to staff for purchasing fuel, travel, and other necessities for PHWB business.
- 16.2** Generally. The use of credit cards has proven to be a cost effective and efficient way of operating business. The PHWB has an active business credit card account at the PHWB's bank. The credit cards issued to staff members are to be used for business purposes only. Credit cards are used for small purchases in line with the PHWB's procurement policy, to cover the costs of travel and incidentals instead of waiting on a check or reimbursing an employee for use of their personal cards.
- 16.3** Definitions. For the purpose of this policy, the following definitions apply:
 - 16.3.1** A "credit card" means any card or similar instrument issued on behalf of the PHWB to allow the purchase of services, goods, or other property, for the PHWB and includes (but is not limited to) charge cards, credit cards, debit cards, and gasoline cards.
 - 16.3.2** "Finance Manager" means the individual who must review and approve a Cardholder's monthly statement of account.
 - 16.3.3** "Cardholder" means the individual who is issued a credit card and authorized to make purchases in accordance with these procedures.
 - 16.3.4** "Single Purchase Limit" means the dollar amount limitation of purchasing authority delegated to a Cardholder. This dollar limit may vary depending on the guidance from the CFO or the CEO.
 - 16.3.5** "Vendor" means a business or person from which a Cardholder is purchasing fuel, merchandise, or services under the provisions of this policy.
- 16.4** Procedures for Issuance of Credit Cards. All persons issued a PHWB credit card must sign documentation verifying agreement to the conditions of use. Only the CEO can authorize credit card privileges and the issuance of a credit card. The CEO (or designee) will determine the purchase authority for persons with credit card privileges and will relay the information to the Finance Department for its records.
- 16.5** Procedures for Use of Credit Cards. The following procedures apply to use of credit cards issued to PHWB employees:

- 16.5.1** All credit cards are assigned to a specific employee. It is the Cardholder's responsibility to safeguard the charge card to the same degree that a Cardholder safeguards personal credit information. Violation of this trust will result in that Cardholder having the card withdrawn and disciplinary action up to and including dismissal as specified in the PHWB Personnel Policy. If the card is lost or stolen, the Cardholder must immediately notify a member of the Finance Department, and immediately contact the credit card issuer. The PHWB may elect not to issue a replacement credit card following loss of a PHWB-issued card. If a credit card is subsequently found by the Cardholder after being reported lost, the card must be given to the Finance Department to be destroyed. The PHWB may revoke credit card privileges at any time at the discretion of the CEO.
- 16.5.2** The credit card is to be used only in the conduct of the PHWB's business. The use of a PHWB credit card to acquire or purchase goods and services for other than official use of the PHWB is fraudulent use and may subject the employee to disciplinary action up to and including dismissal as specified in the PHWB Personnel Policy.
- 16.5.3** The Cardholder is responsible for checking with the vendor before obtaining service to verify vendor will accept the card.
- 16.5.4** The credit cards may be used for purchases of pre-approved necessary purchases. The PHWB's procurement policies and procedures, including all prior approval requirements, are to be followed when making purchases by credit card. However, in an emergency or unusual circumstances, a verbal or e-mail request for approval may be made to the Finance Department, but approval should be documented in writing (such as an e-mail).
- 16.5.5** Whenever a purchase is made, the Cardholder will obtain a receipt as proof of purchase. When the purchase is made over-the-counter, the Cardholder will retain the "customer copy" of the charge receipt as well as any invoice or other receipt. The Cardholder is responsible for checking that the receipt or charge slip adequately describes the items(s), lists the correct quantity, includes any applicable sales tax, and shows the correct price, before signing the receipt or charge slip. The Cardholder will forward all vendor receipts and any invoices or other supporting documentation with a completed request for payment to the Finance Department for future reconciliation of the credit card statement and to show proof of purchase. If a receipt is lost, the Cardholder must email an explanation to the FM, provide a comparison of costs for similar purchase. FM will review and forward to CFO for review and approval. If deemed appropriate, CFO will send to CEO for written approval.

16.6 Unauthorized Credit Card Use. The following policies apply to unauthorized use of credit cards issued to PHWB employees:

16.6.1 A credit card must not be used for:

- a.** Personal purchases or identification;
- b.** Capital assets and items unallowable under 2 C.F.R. pt. 200 or other applicable laws, regulations, or program requirements;
- c.** Purchases exceeding the Cardholder's Single Purchase Limit;
- d.** Any other purchases that are in violation of the PHWB's procurement policies and procedures;

16.6.2 Any Cardholder who makes unauthorized purchases will be liable for the total dollar amount of such unauthorized purchases, plus any administrative fees charged by the issuer in connection with the misuse. The Cardholder may also be subject to disciplinary action, which may include termination as described in the PHWB Personnel Policy.

16.7 Payment of Credit Card Purchases. The PHWB Finance Department will ensure that sufficient funds are available to pay for anticipated credit card purchases. Finance Department staff will reconcile the monthly credit card statement(s) and attach the receipts and other supporting documentation. The PHWB will, in accordance with its accounts payable policies and procedures, review the documents for correctness, charge the proper accounts, and process the credit card statement(s) for payment.

16.8 Cardholder Separation or Revocation of Credit Card Privileges. The following policies apply to separation of a Cardholder or revocation of credit card privileges:

16.8.1 Upon notice of separation of a Cardholder or revocation of credit card privileges, the Finance Department will immediately have the Cardholder removed as an authorized user and have the card assigned to the user cancelled.

16.8.2 In instances of the Cardholder's separation from PHWB, prior to separation, the Cardholder will surrender the credit card and current credit card purchase receipts to the Finance Department or other individual performing the exit interview. The person receiving the credit card will then immediately forward the card and any receipts to the Finance Department.

16.8.3 In instances of revocation of credit card privileges, the Cardholder will immediately surrender the credit card and current charge card purchase receipts to the Finance Department.

17.0 Travel Policies

- 17.1** Generally. Travel is necessary and useful to the successful operation of the PHWB. All travel outside Pasco or Hernando County (out-of-area travel) must be approved in advance by the CEO or designee. A Travel Authorization Form must be submitted to the CEO or designee at least 24 hours in advance of the proposed travel. Travel requests by the CEO must be authorized by the Board Chair or other designated member of the PHWB's Board of Directors. For conferences, training, meetings or other events, the form should be accompanied by a brochure, agenda, or other documentation describing the conference, training, meeting, or event. For other proposed out-of-area travel, the form should be accompanied by similar documentation or an explanation demonstrating the need for the proposed travel. Approval will be based on the availability of funds and the value of the trip to the PHWB.
- 17.2** Reimbursement. For pre-approved out-of-area travel, costs incurred while in approved travel status will be reimbursed at the standard travel reimbursement rates established in *Section 112.061, Florida Statutes*, and in compliance with all applicable Federal and State requirements. However, in no event will the reimbursement exceed that allowed under 5 U.S.C. §§ 5701-11. Lodging (not to exceed the allowable amount) as well as any registration fees will be paid directly to the vendor. In lieu of reimbursement, allowable per diem may be advanced to the traveler.
- 17.3** Limitations. The following limitations will apply to reimbursements:
 - 17.3.1** Costs for entertainment and recreational activities will not be reimbursed and no PHWB funds may be used for entertainment or recreational activities.
- 17.4** Reimbursement Requests (Out-of-Area Travel). With respect to reimbursement requests for out-of-area travel, the following provisions apply:
 - 17.4.1** To be reimbursed for out-of-area travel expenditures, the traveler must complete a PHWB Travel Reimbursement Form. The most direct driving route must be used for mileage reimbursement. Parking and other expenses claimed must be supported by receipts. Tolls may be reimbursed by mileage record indicating tolls costs. Taxis can be paid with manual receipts if credit cards are not used. All other documented expenses are listed on the Travel Reimbursement Form and receipts must be attached.

17.4.2 Travel reimbursement requests should be submitted on a monthly basis. Reimbursement requests for the previous month should be submitted to the traveler's supervisor for approval no later than the fifth business day of each month. The CEO's reimbursement requests will be countersigned by the PHWB's Board Chair or other designated member of the PHWB's Board of Directors. Travel reimbursement requests not submitted in a timely manner may be denied, subject to approval on a case-by-case basis by the department director or the CEO.

17.4.3 Following approval, reimbursement requests should be forwarded to the Finance Department for processing. Reimbursement requests should be submitted to the Finance Department by the tenth business day of each month. The Finance Department will attach a copy of the original approved travel authorization (if available) before processing the reimbursement request. If an advance was provided, it will be reconciled at this time, and any excess advance will be offset against the reimbursement. In the event the excess advance is more than the reimbursable amount, the traveler will repay the difference by the end of the month.

**Note: In order to be reimbursed for travel under this Policy, the employee must fill out the Travel Authorization Form as required under this Policy. PHWB will not be required nor will PHWB reimburse any employee for travel reimbursement for the failure of the employee to actually request the travel reimbursement and fill out the Travel Authorization Form.

17.5 Local Mileage. All mileage shall be shown from the point of origin to point of destination and, when possible, shall be computed on the basis of FDOT. Vicinity mileage necessary for the conduct of official business is allowable but must be shown as a separate item on the PHWB Travel Reimbursement Form. Vicinity mileage is to be used when the map mileage is less or more than the travel. The most direct driving route between the point of origin and each destination must be used. For tele-commuters, on tele-commuting days, the point of origin will be the driver's official headquarters location or the driver's home, whichever is closer to the (first) destination. Each stop must be documented with the name of the business or person, address, and purpose of the trip. The PHWB will not reimburse mileage for commuting between home and the employee's headquarters location. This policy includes temporary headquarters locations, such as when an employee is assigned to a different location for the day.

Detailed instructions on how to complete out of area travel is listed on the out of area travel reimbursement request form.

17.6 Per Diem. Consistent with *Section 112.061, Florida Statutes*, all approved travel shall be allowed subsistence when traveling to a convention or conference when traveling within or outside the State of Florida in order to conduct bona fide business on behalf of PHWB, which convention, conference, or business serves a direct and lawful purpose with relation to PHWB served by the person attending such meeting or conducting such business either of the following for each day of such travel at the option of the traveler which must be selected when the traveler is filling out the Travel Authorization Form:

- 17.6.1** \$80.00 per diem or as Section 112.061(6)(a)(b), Florida Statutes may be amended; or
- 17.6.2** If actual expenses exceed the \$80.00, the amount of subsistence at \$6.00 for breakfast, \$11.00 for lunch, and \$19.00 for dinner as Section 112.061(6)(a)(b), Florida Statutes, may be amended; plus actual expenses for lodging at a single-occupancy rate to be substantiated by paid bills.

The travel day for Class A travel shall be a calendar day (midnight to midnight). The travel day for Class B travel shall begin at the same time as the travel period. For Class A and Class B travel, the traveler shall be reimbursed one-fourth of the authorized rate per diem for each quarter, or fraction thereof, of the travel day included within the travel period. A traveler shall not be reimbursed on a per diem basis for Class C travel, but shall receive the subsistence reimbursement provided above. For purposes hereunder, "Class A Travel" shall have the meaning prescribed in *Section 112.061(2)(d), Florida Statutes*; "Class B Travel" shall have the meaning prescribed in *Section 112.061(2)(e), Florida Statutes*, and "Class C Travel" shall have the meaning prescribed in *Section 112.061(2)(f), Florida Statutes*. When lodges or meals are provided at a conference or is paid for by PHWB, the person shall be reimbursed only for the actual expenses not to exceed the maximum provided for in *Section 112.061, Florida Statutes*.

18.0 Billing and Invoicing

18.1 Overview. The PHWB's primary sources of revenue are:

- 18.1.1** Federally funded awards, which are billed monthly, or as funding sources require, based on allowed, incurred expenses.
- 18.1.2** Fee-for-service income, which is billed according to contract requirements or other terms.
- 18.1.3** Sponsorship income, which is billed according to the sponsorship agreement.
- 18.1.4** Private grants, which are usually received once funding is approved. Financial expenditure reports, if required, are submitted as required by funding sources.
- 18.1.5** Donations and contributions, which may be solicited or unsolicited.

Other lesser sources of income will be collected and recorded when the services are provided.

18.2 Billing Responsibilities. The PHWB's Finance Department is responsible for the invoicing of funding sources and the collection of outstanding receivables.

18.3 Billing and Financial Reporting. The PHWB will prepare and submit financial reports as specified by the financial reporting clause of each award document. The Finance Department is responsible for preparing these reports.

18.4 Billing Procedures. Personnel will follow these policies in preparing and submitting billings to funding sources under awards to the PHWB:

- 18.4.1** The PHWB will request reimbursement after expenditures have been incurred unless an award specifies another method.
- 18.4.2** The PHWB will minimize the time between receipt and disbursement of funds.
- 18.4.3** A schedule will be established for each award to ensure that reimbursement is made on a timely basis along with any other reporting that is required in addition to the financial reports.
- 18.4.4** Requests for reimbursement of award expenditures will use the actual amounts as posted to the general ledger as the source for all invoice amounts or estimated based on anticipated expenses before Cash will be received.

18.4.5 All financial reports required by the award will be prepared and filed on a timely basis. To the extent The PHWB's year-end audit results in adjustments to amounts previously reported to funding sources, revised reports will be prepared and filed in accordance with the terms of each award.

18.5 Reconciliation. Billing records will be reconciled to the general ledger monthly.

18.6 Advances. If an award authorizes cash advances to the PHWB, the CFO may request that such an advance be made. Upon receipt of a cash advance from a funding source, the PHWB will reflect a liability equal to the advance. As part of the annual closeout and invoicing process, the liability will be reduced, and revenue recognized, in an amount equal to the allowable costs incurred for that period.

18.7 Cash Drawdowns of Federal Advances. If the PHWB is allowed to request cash drawdowns or advances from funding sources that have made awards, cash advances will be made in conjunction with the PHWB's accounts payable and payroll schedules, based on need. All funds will be deposited into an interest-bearing cash account. Federal funds will be disbursed as soon as is practicable to minimize the time between receipt and disbursement of award funds. Interest received will be used to offset bank expenditures.

18.8 Accounts Receivable Entry Policies. Persons independent of the cash receipts function will post receivables, credit adjustments, and other adjustments to the accounts receivable subsidiary ledger.

19.0 Accounts Receivable

- 19.1** Monitoring and Reconciliations. On a monthly basis, the Finance Department will reconcile a detailed accounts receivable report (showing aged, outstanding invoices by customer) to the general ledger. The CFO will review the reconciliation to ensure that all discrepancies are immediately investigated and resolved. Any balances over ninety (90) days will be verified as to collectability and will be noted.
- 19.2** Adjustments to Accounts Receivable. From time to time, credits against accounts receivable from transactions other than payments and bad debts will occur. These include adjustments for billing errors. An employee who is independent of the cash receipts function will process credits and adjustments to accounts receivable, and all credits must be authorized by the CEO.
- 19.3** Write-Off Procedures. All available means of collecting accounts receivable (including funding under awards made to the PHWB) will be exhausted before write-offs are authorized. Write-offs will be initiated by the department associated with the amount to be written-off, in conjunction with the CFO. If an account receivable is considered uncollectible, written explanations, along with the dollar amount must be submitted to the CFO to review and determine uncollectable, and then forwarded to the CEO for review. If CEO determines uncollectable amount requires Board action, it will be submitted to the Executive Committee at the next scheduled meeting.

20.0 Cash Receipts

20.1 Overview. The PHWB has established stringent policies and procedures concerning cash receipts. The PHWB strives to maintain adequate segregation of duties in its income and cash receipts functions. For purposes of these policies, cash includes checks payable to the PHWB.

20.2 Types of Cash Receipts. The majority of cash is received from the State of Florida on a regular basis and are ordered through the state's financial management system. Other Cash Receipts include other contracts, sponsorships, refunds, rent payments and fees for the use of facilities. Cash drawdowns are recorded as revenue to the appropriate grant. Refunds, rents, and fees are recorded as reductions of expenditure on the appropriate line item or reductions in the cost of the items originally charged.

20.3 Cash Requests. Cash is requested regularly under the direction of the CFO through the state's financial management system. After all invoices are received and entered into the accounts payable module of the accounting system, fund totals are compared to the cash available in each fund and to payables, projected incoming cash, expenses and payroll requirements using a cash projection spreadsheet. Projected cash requirements are noted. The spreadsheet is submitted to the CFO for review and approval. The resulting cash request is entered into the State financial system by the FM or designee and confirmed as "Saved."

20.4 Procedures for Cash Receipts. The following provisions apply to the processing of cash receipts:

20.4.1 Cash receipts (including checks) will be received by the PHWB only at designated locations to ensure that cash received is properly recorded and deposited.

20.4.2 When cash is received by the Finance Department, the amount is verified at the time of receipt by the Finance Department's representative and the person providing the cash for receipt. Both parties must agree to and initial the amount of cash on the document evidencing its receipt.

20.4.3 The Fiscal Department will prepare deposit slips from the cash and checks received. Deposits will be prepared and taken to the bank by an employee other than the employee who prepared the daily list of cash receipts. In general, the FM will prepare the deposit slips, and the AFM, Bookkeeper or APS will take the deposits to the bank.

20.4.4 The FM prepares the applicable journal entry, which then must be reviewed and approved by the CFO before the entry is posted to the general ledger.

20.4.5 The deposit receipt is reconciled with the source documentation and the duplicate deposit slip. The deposit is then entered into the cash receipts module of the accounting system.

20.5 Endorsement of Checks. All checks received that are payable to the PHWB will be restrictively endorsed upon receipt.

20.6 Timeliness of Bank Deposits. Bank deposits will be made as needed, but no less frequently than weekly. Undeposited checks and cash will be kept in a locked, fireproof filing cabinet in a secure area until deposited.

20.7 Documentation. The complete document packet consisting of the bank deposit receipt, the duplicate deposit slip, the copies of the checks deposited and the copy of the revenue transaction in the PHWB's financial computer system are then filed in a Receipt File for future reconciliation and reference. Rents received are recorded against lease expense in the financial computer system.

20.8 Reconciliation of Deposits. On a periodic basis, a person who does not prepare the initial cash receipts listing or bank deposits will reconcile the listings of receipts to bank deposits on the PHWB's monthly bank statement. Any discrepancies will be investigated immediately and reported to the CEO.

20.9 Electronic Funds Transfer. When cash is received via Electronic Fund Transfer (EFT) transactions, the Finance Manager reconciles the amounts of the drawdowns against the amounts requested.

21.0 Accounts Payable

21.1 General Policy. The PHWB has established policies for accounts payable to assist in maintaining efficiency and cost control. The PHWB follows these general policies for accounts payable:

- 21.1.1** The amounts recorded are based on the contractor/vendor invoice for the related goods or services.
- 21.1.2** The invoice will be reviewed before being processed for payment by the finance department.
- 21.1.3** Invoices and related general ledger account distribution codes are reviewed before posting to the subsidiary system.

21.2 Recording of Accounts Payable. Invoices may be mailed or emailed directly to the Finance Department; invoices may also be sent to initiating employee and that employee may attach said invoice to purchase request. Proper approvals and authorizations are required for payment of invoices. All valid accounts payable transactions, properly supported with the required documentation, will be recorded as accounts payable in a timely manner.

21.3 Accounts Payable Cutoff. For purposes of the preparation of the PHWB's monthly financial statements, all invoices that are received, approved, and supported with proper documentation by the 10th day of the following month will be recorded as accounts payable or contracts payable as of the end of the immediately preceding month if the invoice is for property or services delivered by prior month-end.

21.4 Accounts Payable Documentation. Before any accounts payable are submitted for payment, all supporting documentation must be received, reviewed, and attached to the item to be paid. Proper supporting documentation for accounts payable includes, as appropriate, the following:

- 21.4.1** Invoice
- 21.4.2** Packing slip (where appropriate)
- 21.4.3** Receiving report (or other indication of receipt of merchandise or services and authorization of acceptance)
- 21.4.4** Any other supporting documentation deemed appropriate

For recurring items, the appropriate documentation that must be included is determined in advance.

21.5 Processing. The PHWB follows the following procedures when processing accounts payable:

21.5.1 All original vendor invoices are reviewed by the Finance Department and are compared to previously authorized purchase orders and/or contracts to ensure that they comply with the agreement(s).

21.5.2 To be considered for payment, invoices require the signature of a party involved or notes, including email, indicating satisfaction with the property or services received. The party involved may be the person that placed the order or the person that gathered required documentation, or received the goods or services. However, no invoice signatures are required when paying regularly recurring invoices such as utilities and rent.

21.5.3 Service Provider invoices or requests for payment are first submitted to program staff for approval of services and must include documentation supporting the expenditure prior to payment. All service provider invoices are compared to contracts and/or purchase orders and subledgers updated accordingly.

21.5.4 Credit Card invoices will be tallied by "like" account and double checked for accuracy.

21.5.5 Invoices are checked against purchase orders or contracts and coded to correct general ledger codes by the designated finance staff. The dedicated finance staff member also checks the mathematical accuracy of the invoices. The invoices are then coded and entered in our accounting system. After invoices are entered, they are submitted to the FM for approval by FM, and CFO.

21.6 Unapproved Accounts Payable Packages. Unapproved accounts payable packages will be maintained in a file, matched with notice of approval, and processed for payment. The Finance Department will follow up on unapproved accounts payable pending for longer than 30 days.

21.7 Management of Vendor Master File. Upon the receipt of an invoice from a new contractor that is not already in the PHWB's Accounts Payable Vendor Master File, the Finance Department will obtain a completed Form W-9 from the vendor. The Finance Department will perform such additional procedures to validate the new vendor as may be required, such as verification that the contractor is not an excluded party and obtaining of a lobbying disclosure, if necessary, based on the size of the contract. After obtaining the Form W-9 and completing any additional verification that may be necessary, the Finance Department will enter the new vendor into the system.

21.8 **Timely Payments.** Generally, all payments to vendors or subrecipients should be paid within thirty (30) days of submitting a proper invoice upon delivery of the requested property or services unless the terms of the procurement provide differently. If any discrepancy or delay of payment occurs, the vendor or subrecipient will be notified of the discrepancy or reason for the delay.

22.0 Cash Disbursements

- 22.1** Cash Flow Management. The FM as well as CFO will monitor cash flow needs on a regular basis to reduce idle funds while ensuring that the PHWB can meet payment obligations. The Finance Department initiates cash transfers between accounts as needed. In compliance with 2 C.F.R. pt. 200, the PHWB does not permit the lending of funds between programs or projects funded under federally assisted awards.
- 22.2** General Policies for Cash Disbursements. The PHWB's Finance Department will monitor cash requirements for each disbursement session against available cash balances before the payment of any bills. The PHWB will follow these policies for disbursements:
 - 22.2.1** Expenditures must conform to procurement, accounts payable, and reimbursement policies.
 - 22.2.2** Disbursements should be made to take advantage of early payment discounts when possible.
 - 22.2.3** Vendors or subrecipients should be paid in accordance with the terms of the invoice or upon delivery of the requested goods or services.
 - 22.2.4** Payments will not be prepared from monthly statements.
 - 22.2.5** All supporting documentation must be attached to the corresponding payment before sending the package to an authorized signatory.
- 22.3** Payment Preparation Procedures. The following provisions apply to the preparation and payment of invoices:
 - 22.3.1** The PHWB generally processes payments bi-weekly.
 - 22.3.2** When the run is complete, the system will print a check register. The batch is then posted under Manage Sessions-Post Entries to the General Ledger All copies of invoices and payments are scanned and stored with the Finance Department's electronic records.
 - 22.3.3** The payments are sent electronically to the CEO (or designee) for approval. The supporting documentation is attached to be reviewed when approved. The CEO or designee compares the name and amount to the payment and approves electronically.
 - 22.3.4** After being approved by the CEO or designee, payments (along with supporting documentation) are forwarded for any additional signatures, as necessary. The signer compares the name to the check and amount and signs accordingly.
 - 22.3.5** The electronic file holds the date the documents were signed.

22.4 Payment Approval. The CEO or designee may approve payments up to and including \$10,000. Generally, payments above this amount must also have the signature of a PHWB Executive Committee member of the Board of Directors. All payments made out to the CEO or designee must be signed by an Executive Committee member.

22.5 All payments are made electronically after all signatures have been obtained.

22.6 Voided Payments and Stop Payments. Payments may be voided because of processing errors by making proper notations in the check register and defacing the payment notification by clearly marking it as "VOID." The PHWB will retain all voided payments to assist in preparation of its bank reconciliations.

22.6.1 Payments will be voided only on the authorization of the CFO.

22.6.2 Payments remaining uncashed after ninety (180) days are voided after investigation.

22.6.3 Voided payments are entered into the financial system. This system allows the CFO and the FM to void the payment or the attendant voucher, or both. The voided payment is attached to the original payment, the void check register and filed with the Check Registers for future reference and reconciliations.

22.7 Stop Payments. Stop payment orders may be made for checks lost in the mail or other valid reasons. Stop payments are processed by FM through the PHWB's online banking system. Stop payments are made the "void" system in our accounting program. A journal entry is made to record any related bank fees.

22.8 Bank Reconciliations. The procedures for bank reconciliations are as follows:

22.8.1 Bank statements are delivered electronically to CEO/CFO and FM.

22.8.2 Once the finance statement is received it is reconciled between the bank and the general ledger by the FM.

22.8.3 The bank reconciliation module of the PHWB financial system is used for PHWB accounts.

22.8.4 The bank reconciliation documents and the Bank Reconciliation Register are provided to the CFO for review and approval.

22.8.5 The reconciled bank recs are then forwarded to the CEO and an Executive committee member from our Board of Directors for review and approval.

22.8.6 It is the responsibility of the FM to track, research and resolve all checks uncashed after six months.

22.9 Petty Cash. The PHWB does not use petty cash.

23.0 Payroll

23.1 Documentation of Personnel Costs. The PHWB will follow the requirements of 2 C.F.R. pt. 200 and any other requirements imposed by the terms of specific awards in documenting personnel costs (e.g., salaries and wages) and charging such costs to federally assisted awards. These include requirements for time and attendance documentation that accurately reflects the work performed. In accordance with these requirements:

- 23.1.1** Charges for personnel costs will be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated.
- 23.1.2** Time and attendance documentation will be incorporated into the PHWB's official records.
- 23.1.3** Documentation will reasonably reflect the total activity for which the employee is compensated.
- 23.1.4** Documentation will include both federally assisted and all other activities for which the employee is compensated.
- 23.1.5** Documentation and charging of personnel costs will comply with the PHWB's established accounting policies and practices.
- 23.1.6** Documentation will support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one federal award; a federal award and non-federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.

23.2 Time Entry Procedures. The PHWB's employees enter their time worked in the online payroll system. Employees report their time in the category worked each day based on functional tasks. Leave is recorded based upon the type of leave used. Employees also enter requests for leave electronically. Supervisors must approve all time entries and leave requests.

23.3 Third Party Payroll Provider. The PHWB uses a third-party online provider to process payroll. The third-party provider supplies all necessary reports required to enter the information into the accounting system. The following procedures are followed in processing payroll:

- 23.3.1** Hours worked are entered in the online payroll system by all employees.
- 23.3.2** Paid time off (PTO) requests are entered by employees and approved by supervisors.

- 23.3.3** The Supervisor confirms the hours worked, leave taken, and distribution of hours.
 - 23.3.4** A pre-payroll report will be run and all names, pay amounts, deductions will be verified and approved by the FM and CFO.
 - 23.3.5** The approved payroll is electronically submitted to the processing company to prepare direct deposits.
 - 23.3.6** A payroll journal entry is entered into the accounting system after review and approval by the CFO.
 - 23.3.7** A final journal entry is prepared for payments made outside of the payroll processor's system with review and approval by the CFO.
- 23.4** Cumulative Wage and Tax Information. All cumulative wage and payroll tax information is compiled by the third-party payroll processor.
- 23.5** Federal Taxes and Tax Deposits. All payroll taxes are computed by the third-party payroll processor. All tax deposits are made by the third-party payroll processor on behalf of the PHWB.
- 23.6** ETA Salary Cap. The PHWB and its subrecipients comply with Public Law 109-234, and none of the funds appropriated in Public Law 109-149 or prior Acts under the heading of "Employment and Training" that are available for expenditures on or after June 15, 2006, will be used by a recipient or subrecipient of such funds to pay the salary or bonuses of an individual, either as direct costs or indirect costs, at a rate in excess of Executive Level II, except as provided under section 101 of Public Law 109-149.
- 23.7** Payroll Administration Controls. The PHWB strives to maintain proper controls over its payroll and human resources functions. To that end, the PHWB has implemented and will follow the following procedures:
 - 23.7.1** Cumulative payroll costs are compared to the budget authorization, if applicable, prior to disbursement.
 - 23.7.2** Payroll computation for new employees and changes in deductions for existing employees are calculated by one person and reviewed by a different person.
 - 23.7.3** Personnel files include current documentation of each employee's authorized pay rates and all payroll deductions.
 - 23.7.4** Payroll and reimbursement checks and direct deposit summaries that are not distributed electronically will be distributed by an employee who is independent of the payroll function.
 - 23.7.5** The person who distributes payroll and reimbursement checks should require identification from any employee not personally known.

- 23.7.6** PTO records are current and are reviewed periodically by both the supervisor and the employee.
- 23.7.7** Payroll disbursements are promptly and accurately recorded in the proper fund.

24.0 Property and Equipment

24.1 Capitalization Policy. Physical assets acquired with unit costs of \$5,000.00 or greater are capitalized as fixed assets on PHWB's general ledger. If a funding source requires a lower dollar threshold for equipment, PHWB will use that threshold only for that program. Items with unit costs below the capitalization threshold will be expensed in the year purchased. Capitalized property and equipment additions are accounted for at their historical cost and all such assets, except land, are subject to depreciation over their estimated useful lives. Capitalized assets will be reported as expensed for grants if they were so budgeted in the grant application. However, for PHWB's financial statements, these assets will be capitalized and depreciated according to these policies.

24.2 Contributed Assets. Assets with fair market values of \$5,000.00 (per unit) or greater that are contributed to PHWB will be capitalized as fixed assets on the financial statements. Contributed items with market values below this threshold will be expensed in the year contributed. Capitalized contributed assets are accounted for at their market value at the time of donation and all such assets, except land and certain works of art and historical treasures, are subject to depreciation over their estimated useful lives.

24.3 Equipment Purchased with Federal Funds. Equipment charged to federal awards is subject to certain policies in addition to PHWB's normal property and equipment management requirements. For purposes of federal award administration, equipment means personal property with a useful life of more than one year and a unit cost equal to or exceeding the lesser of \$5,000.00 or the capitalization threshold used by PHWB. The PHWB will obtain prior written approval from the appropriate funding source for all purchases of equipment using federal funds. The following additional policies will also apply to equipment purchased or improved using federal awards:

- 24.3.1** The PHWB will maintain adequate insurance coverage equivalent to the insurance coverage maintained for property owned by PHWB.
- 24.3.2** For equipment with a remaining per unit fair market value of \$5,000 or less at the conclusion of the award, PHWB may retain or dispose of the equipment without further obligation to the federal funding source. However, PHWB will still request disposition instructions in accordance with 2 C.F.R. pt. 200 and will indicate its preference in the request.
- 24.3.3** If the remaining per unit fair market value is 5,000.00 or more, PHWB will request formal disposition instructions in accordance with 2 C.F.R. pt. 200.

24.3.4 The CFO will determine whether a specific award includes additional equipment management requirements or thresholds.

24.3.5 The PHWB will perform a physical inventory of all equipment purchased or improved using funding from federal awards on an annual basis. The inventory will be performed by personnel not responsible for ordering or approving the purchase of the equipment. The results of the physical inventory will be reconciled to PHWB's accounting records and federal reports.

24.4 Inspection and Acceptance. At the time of arrival, all newly acquired equipment will be examined for damage. If an asset appears damaged or is not in working order, it will be returned to the contractor immediately. In addition, descriptions and quantities of assets listed on the packing slip or bill of lading will be compared to the assets delivered. Discrepancies will be resolved with the contractor as soon as possible. Upon receipt and acceptance, property will be entered into PHWB's property records and control system, as applicable.

24.5 Property Management. The PHWB will maintain property records for all capitalized property and equipment. The PHWB's records will include the information required under 2 C.F.R. pt. 200. Items below the equipment threshold, such as computers and related peripherals, may also be entered into the property control system for internal tracking and insurance purposes. The PHWB currently uses a barcode system for property management and inventory control. The Fixed Asset Ledger includes the following information:

- Asset type ID;
- Asset account number;
- Asset ID;
- Asset tag;
- Description of the property;
- Serial number or other identification numbers;
- Source of funding (including the FAIN);
- Percentage of federal participation;
- Holder of title;
- Acquisition date;
- Cost of the property;
- Beginning depreciation;
- Current depreciation;
- Accumulated depreciation;
- Most recent depreciation date;

- Net book value;
- Location of the property;
- Use and condition;
- Date condition determined;
- Ultimate disposition data (including the disposal date and sale price).

The PHWB investigates any loss, damage, or theft of property.

24.6 Physical Inventory. The PHWB will conduct a physical inventory of all equipment (including equipment purchased or improved using federal awards) annually. Physical inventory will be compared to the PHWB's inventory records. All shortages of items will be reported to the CFO in writing within ten (10) business days after the physical inventory. The CFO will inform the CEO of all shortages. Any adjustments resulting from this reconciliation must be approved by the CFO and the CEO.

24.7 Depreciation and Useful Lives. Property and equipment are depreciated over their estimated useful lives using the straight-line method. For accounting and interim financial reporting purposes, depreciation expense will be recorded monthly.

24.8 Repairs of Property and Equipment. Costs to repair capitalized assets will be expensed as incurred if the repairs do not materially add to the value of the property or materially prolong the estimated useful life of the property. Costs of repairs to capitalized assets will be capitalized if the repairs increase the value of property, prolongs its estimated useful life, or adapts it to a new or different use.

24.9 Disposition. The following provisions govern the disposition of property:

21.5.6 Disposition of property must be approved in advance. The CEO may approve the disposition of property with a per unit current fair market value of less than \$5,000.00. The PHWB's Board of Directors must approve the disposition of property having a per unit current fair market value equal to or exceeding \$5,000.00.

21.5.7 The disposition of certain federally assisted property purchased or improved using a federal award requires prior written approval from the funding source in accordance with the requirements of 2 C.F.R. pt. 200. Such federally assisted property includes equipment having a current per unit fair market value of \$5,000.00, real property, and intangible property.

21.5.8 Once property has been officially approved for disposition, the following information will be recorded on the individual property record:

- a. Date of disposition;

- b.** Any identification number;
 - c.** Justification for the certification as surplus property and disposition;
 - d.** Manner of disposition (e.g., sold, donated, transferred, scrapped, destroyed or traded);
 - e.** Documentation of the employee(s) witnessing the disposition process if scrapped or destroyed (The custodian of the property is prohibited from being a witness);
 - f.** The dollar amount realized if sold; and
 - g.** For items disposed as a result of casualty loss, the value of any insurance proceeds and any claim number.
- 24.9.1** All written documentation for disbursement of surplus property will be retained by the Finance Department.

25.0 Rental Costs

- 25.1** Reasonableness of Rental Costs. The PHWB will assess the value and allowability of rental costs according to 2 C.F.R. pt. 200 and any other applicable laws, regulations, award terms, or funding source requirements. The PHWB will consider the following factors: whether the rate is reasonable when compared to similar property in the same area; the costs and availability of any alternatives; and the type, life expectancy, condition, and value of the property. Rental arrangements will be reviewed every five (5) years to determine if circumstances have changed and other options are available.
- 25.2** Limitations on Rental Costs. Rental costs under any leases required to be treated as a capital lease or finance lease under GAAP are allowable costs for federally assisted awards only up to the amount that would have been allowed had the PHWB purchased the property on the date the lease was executed. Interest costs are allowable to the extent that they satisfy the criteria for interest costs in 2 C.F.R. pt. 200. However, amount paid as profits, management fees, and taxes that would not have been incurred had the PHWB purchased the property are not allowable.

26.0 Reporting

26.1 Financial Statements. The following provisions apply to the preparation of financial statements:

26.1.1 Preparing financial statements and communicating key financial information is a necessary and critical accounting function. Financial statements are management tools used in making decisions, in monitoring the achievement of financial objectives, and as a standard method for providing information to interested parties external to the PHWB. Financial statements reflect current year budget-to-actual comparisons.

26.1.2 The CFO will review and approve all financial statements, reports, and supporting schedules before the Finance Department issues them. The Finance Department will prepare monthly interim financial statements within twenty-one (21) days of the end of each month. The Finance Department will report monthly on budget-to-actual comparisons of revenues and expenditures and changes in fund balances. The Finance Department will include an explanation of material differences between budgeted and actual revenues and expenditures. The Finance Department will distribute the complete financial reporting package (including financial statements), to the Board of Directors, the CEO, the CLEO and any other personnel with budget-monitoring responsibilities.

26.2 Performance Reporting. The PHWB's Executive Committee of the Board of Directors will receive periodic performance report and summary of recent activities for each PHWB department and major program or project. This is prepared by the Program department and reviewed with management, as deemed appropriate.

26.3 Tax and Informational Reporting. The CFO is responsible for identifying all tax and informational filing requirements for PHWB and for making arrangement for compliance with all filing requirements (which may include the outsourcing of return preparation, filing, and tax remittance). These filing requirements may include (but are not necessarily limited to) filing of Forms W-2, 1099, 941, 990, and 5500, with the federal Internal Revenue Service. The PHWB will make (or arrange for) complete and accurate filings of all required returns with the appropriate authorities and forward to the CEO annually for review. The PHWB will also provide (or arrange for the provision of) copies of returns to third parties whenever legally required (e.g., providing employees and independent contractors with copies of Forms W-2 and 1099, respectively).

26.4 State Reporting. Monthly financial reports are due to the State of Florida Department of Commerce by the 20th day of the month following the reporting period. (18th, following the end of a quarter) A report is due for each funding source or portion thereof. Monthly expenditures are entered by cost category. Total expenditures should equal total expenditures on the Trial Balance of Expenditures for the same period. Data for the reports is derived from the Trial Balance of Expenditures that is in a format that coincides with the categories required by the state financial reporting system. The data is broken into cost categories and sub-cost categories and is entered into the state financial system by NFA ID number. If, due to issues with the State system, it is not possible to enter sub-category figures that exactly match the general ledger, a notation is made on the Cost Category Report so as to reconcile the difference.

26.5 Other Funding Source Reporting. The Finance Department will prepare other reports to funding sources as required. These may include (but are not necessarily limited to) the federal SF-425, SF-428, and SF-429 reports. The PHWB department or departments responsible for administering each federally funded award will cooperate with the Finance Department in preparing required reports.

27.0 Budgeting

27.1 Generally. Preparation of an annual budget is necessary for the effective management and operation of the PHWB. The PHWB's budget process is designed to accomplish several related goals. First, the budget is a means by which spending limits are set based on expected revenue levels. It is a means for setting program priorities and allocating resources to those priorities. The budget also provides a system to allow for procedures to compare actual results to the set spending limits. Finally, the budget process includes the actual comparison of financial results to budgeted amounts and the analysis of differences from those budgeted amounts. Individual funding sources may or may not require approval for changes to line items. The PHWB will follow all applicable funding source requirements, including documentation of compliance with such requirements.

27.2 Preparation and Adoption. The PHWB prepares an annual budget on the accrual basis of accounting. The CFO works with the CEO and other staff to develop a useful and accurate budget. The budget is entered into a spreadsheet that shows projected revenue as well as projected expenditures by the fund source. Subawards and significant contracts are listed individually. The final budget will be prepared in accordance with Subgrantee-Grantee Agreement and submitted to the PHWB's Audit Finance and Executive Committee's Board of Directors for approval, as well as the Pasco Hernando Workforce Development Consortium, before submitting to the Department of Commerce by October 1 of each program year.

27.3 Additional Funding. The CEO is authorized to accept additional funding for existing program expenditures from funding sources throughout the program year.

27.4 Budget Execution and Performance Monitoring. The PHWB monitors budget execution by comparing and analyzing actual results with budgeted amounts. Monitoring of budget execution is performed in conjunction with the PHWB's monthly financial reporting process. The Finance Department will prepare financial reports comparing actual year-to-date revenues and expenses with budgeted year-to-date amounts monthly. These reports will be distributed to the Audit Finance Committee, Executive Committee, the Pasco Hernando Workforce Development Consortium and/or the PHWB Board of Directors, at the next scheduled meeting, and the CEO, and all other personnel with budget responsibilities monthly.

27.5 Budget Modifications. The following policies apply to budget modifications:

- 27.5.1** The Audit Finance Committee will review programmatic and operational changes that may have an effect on the annual budget between budget cycles. This review may lead to a budget revision. In addition, the CEO or the CFO may recommend a budget revision to the Audit Finance and Executive committees.
- 27.5.2** Normally, only significant budget changes (15% or more of total budget) must be presented to the Audit Finance and Executive committees of the Board of Directors for approval. Ordinary line-item changes generally do not require Board approval. However, the PHWB will obtain Board approval whenever required by law, regulation, award terms, or the funding source. Additionally, such significant budget changes (15% or more of total budget) shall also be submitted to the Pasco Hernando Workforce Development Consortium for approval.
- 27.5.3** The PHWB will request prior written approval for budget modifications from the responsible official as may be required under 2 C.F.R. pt. 200 or as otherwise required in accordance with award terms or by the funding source.
- 27.5.4** Indirect costs will be budgeted using the cost allocation method.

28.0 Insurance

28.1 Generally. The PHWB will maintain adequate insurance coverage to protect against general liability, property loss, and other risks that the PHWB faces.

28.2 Coverage Guidelines. The PHWB will purchase necessary policies to insure the organization against risk. As a guideline, the PHWB will arrange for the following types and levels of insurance at a minimum:

| <u>Type of Coverage</u> | <u>Amount of Coverage</u> |
|---------------------------------|-------------------------------|
| Comprehensive Liability | \$1,000,000.00 |
| Umbrella Liability | \$4,000,000.00 |
| Automobiles | \$1,000,000.00 |
| Employee dishonesty/bonding | \$250,000.00 |
| Real and Personal Property | \$250,000.00 |
| Directors and Officers | \$1,000,000.00 |
| Cyber Liability and Data Breach | \$1,000,000.00 |
| Workers' Compensation | To the extent required by law |

The PHWB will purchase such additional types of insurance needed to protect the organization as approved by the Board of Directors, Consortium or as 2 C.F.R. pt 200 requires for federal awards.

28.3 Policy List. The PHWB will maintain a detailed listing of all insurance policies in effect. This listing will include the following information, at a minimum: description (type of insurance); agent and insurance company (with contact information); coverage and deductibles; premium amounts and frequency of payment; and policy effective dates.

28.4 Vendor Insurance Requirements. Where applicable, vendor contracts shall contain a term or condition requiring vendor to maintain insurance coverage consistent with the limits contained herein, or other appropriate limit based on the nature of risk exposure and as recommended by PHWB insurance broker. Vendor contracts shall also require that PHWB be an additional named insured and certificate holder.

29.0 Records Retention

POLICY: CSPH's primary information and records management systems are ATLAS for programmatic records and a specified drive on the internal server for other records. Where possible, all paper documents received or created should be converted to digital format (pdf) and saved into either ATLAS or on our internal server as appropriate. Once a public record is digitalized, CSPH shall maintain the electronic copy as the public record and the paper copy shall then be considered a duplicate. As a duplicate, the administrative value is immediately lost, the paper copy can be disposed of in accordance with this policy's disposition requirements.

In limited circumstances, such as medical records, there may be a need for paper files to be created and maintained in accordance with the records retention schedule. Any public files that are created and maintained should be stored in Bankers boxes for storage. Staff will complete the Records Storage Box Label (See Attachment A – Records Storage Box Label).

1. Three copies of the box label must be produced; one attached to the outside of the box, one inside the box and a copy provided to Public Records Coordinator or his/her designee.
2. All fields of the box label must be completed.
3. After completing the box label, print it out and fold it in half.
 - a. Tape the label (all edges taped down) to the short end of the box. Note, only record storage boxes should be used – do not use empty boxes not made for record storage, such as a copy paper box.
 - b. Insert the duplicate as the first page in the front of the records inside the box.
4. Notify Public Records Coordinator of the number of boxes that must be moved to storage. Any boxes not conforming to the above requirements will not be accepted into storage.

Staff shall refer to the General Record Schedule found on the Florida Department of State, Division of Library and Information Services, Records Management website for the most up-to-date version of the General Record Schedule: <https://dos.fl.gov/library-archives/records-management/general-records-schedules/>

If a similar record series is listed in two general record schedules, the schedule with the longer retention requirement shall take precedence. The retention period stated in the applicable schedule is the minimum time a record must be maintained. If two or more record series are filed together, the combined file must be retained through the longest retention period of those records.

When trying to determine when records are eligible for disposition, staff must be aware of the different types of retention requirements. For instance, records with a retention of "5 anniversary years" will have a different eligibility date from records with a retention of "5 fiscal years" or "5 calendar years."

Below outlines the different types of retention period requirements:

1. Anniversary Year – from a specific date
 - a. If a record series has a retention of “5 anniversary years,” the eligibility date would be 5 years after the ending date of the series.
2. Calendar Year – January 1 through December 31
 - a. If a record series has a retention of “5 calendar years,” the eligibility date would be 5 years after the end of the calendar year of the last record in the series.
3. Fiscal year – July 1 through June 30
 - a. If a record series has a retention of “5 fiscal years,” the eligibility date would be 5 years after the end of the fiscal year of the last record in the series.
4. Retain until obsolete, superseded, or administrative value is lost (OSA)
 - a. With this retention, records become eligible for disposition upon or after a specific triggering event, such as validation of the physical copy now being accessible via a digital copy within ATLAS.

DEFINITIONS:

1. **Actual Cost:** The cost of goods and supplies used to duplicate the requested material does not include the labor cost or overhead cost associated with such duplication.
2. **Confidential:** Information that has been declared confidential by Florida or federal law. As used in this policy, the term confidential refers to entire record systems, specific records, or individually identifiable data that by law are not subject to public disclosure under Article 1, Section 24 of the Florida Constitution, Chapter 119 of the Florida Statutes, or applicable federal laws. Confidential information is not subject to inspection by the public and may be released only to those persons and entities as specifically designated in relevant statutes. In the absence of specific statutory provision allowing its release, disclosure of confidential information is prohibited.
3. **Exempt Records:** Records that contain information which is expressly made not subject to the mandatory access requirements of the Public Records Act.
4. **Extensive:** As used herein with reference to labor involved to accommodate a public records request, means where CSPH personnel must spend more than thirty (30) minutes to locate, retrieve, copy, refile, review and redact, if necessary, the requested material in order to comply with the request.
5. **Fiscal Year:** CSPH’s fiscal year from July to June, in which it conducts its business affairs and conducts audits. For federal fiscal year definition, the rules from the Department of Labor shall govern.

6. **Calendar Year:** Means from January to December.
7. **Public Records:** All documents, papers, letters, maps, books, tapes, photographs, films, sound recordings, data processing software, or other material, regardless of the physical form, characteristics, or means of transmission, made or received pursuant to law or ordinance or in connection with the transaction of official business by CSPH. Public records include all materials made or received by CSPH in connection with official business which are used to perpetuate, communicate or formalize knowledge, regardless of whether in final form.
8. **Readily Available documents:** Documents that are easily accessible and retrievable by CSPH and do not require additional review in order to determine whether they contain confidential or exempt information, such as agendas and meeting minutes.
9. **Redact:** To conceal from a copy of an original public record, or to conceal from an electronic image that is available for public viewing, that portion of the record containing exempt or confidential information.
10. **Special Service Charge:** The fee that will be charged, in addition to the actual cost of duplication, if the nature or volume of material requested to be inspected, examined or copied is such as to require extensive use of information technology resources or extensive clerical or supervisory assistance by CSPH staff, or both.

PUBLIC RECORDS COORDINATOR: CSPH's Chief Executive Officer will designate a Public Records Coordinator who will act as the contact person for all public records request and will be responsible for logging and tracking public records requests for all CSPH departments, with the exception of those records that the Public Records Coordinator considers Readily Available Documents.

FEES: As appropriate, fees may apply to a public records request. The fee structure is as follows:

1. Payment of fees will be payable by U.S. money order at the time records are picked up or prepaid if records are mailed.

When providing a copy of a public record, the fee which may be charged is:

Fee Schedule

| | |
|--------------|--|
| Photocopies: | <ul style="list-style-type: none"> • No charge for first ten (10) single sided page copies • \$0.15 for each additional letter/legal one-sided copy • \$0.20 for each additional two-sided copy |
|--------------|--|

| | |
|------------------------------|--|
| Audio tape duplication: | <ul style="list-style-type: none"> Actual cost incurred |
| Digital data duplication: | <ul style="list-style-type: none"> Actual cost incurred |
| Archived document retrieval: | <ul style="list-style-type: none"> Actual cost incurred |
| Postage: | <ul style="list-style-type: none"> Actual mailed fee * <i>When documents are mailed.</i> |
| Certified copies: | <ul style="list-style-type: none"> \$1.00 for each page |
| All other copies: | <ul style="list-style-type: none"> Actual cost incurred |
| Special Service Charge: | <ul style="list-style-type: none"> Charges will be calculated based on the cost of wages and benefits of the personnel who perform the public records request |

2. A **Special Service Charge** pursuant of subsection 119.07(4) (d) of the Florida Statutes, will be added to the fee for duplicating the requested material if the nature or volume of public records requested to be inspected or copied is such as to require extensive use of information technology resources or extensive clerical or supervisory assistance by personnel of CSPH, or both. The Special Service Charge shall be reasonable and based on the cost incurred for such extensive use of information technology resources or the labor cost of the personnel providing the service that is actually incurred by CSPH or attributable to CSPH for the clerical and supervisory assistance required, or both. The Special Service Charge shall be in addition to the actual cost of duplication. CSPH shall assess a Special Service Charge when CSPH personnel spend more than thirty (30) minutes retrieving records, reviewing them for exempt or confidential information, redacting such information (if applicable), and preparing, copying, and refiling them. The rate charged for clerical or supervisory assistance will be based on that of the lowest paid full-time CSPH personnel capable of processing public records requests (based on salary and benefits) even if a specific request requires labor by higher-paid employees. In instances where legal review is necessary, the charge will be based on the attorney fees charged to CSPH. After the first thirty (30) minutes, hourly rates will be charged by the quarter hour.
3. When documents are sent by email, the only charge will be a Special Service Charge, if applicable.

DISPOSITION OF FINANCIAL PUBLIC RECORDS:

1. Section 445.007, Florida Statutes Documents

- For all contracts between CSPH and a member of CSPH and CSPH's Board of Directors shall be published on the CSPH website for the duration of the contract and up until one (1) year after termination of the contract and retained as required by the General Records Schedules GS1-SL for State and Local Government Agencies (See below). Section 445.007(11), Florida Statutes.
- All budgets that are approved by CSPH shall be published on the CSPH website for the duration of CSPH's fiscal year a period of three (3) years thereafter Section 445.007(12), Florida Statutes.
- Within thirty (30) days after the end of CSPH's fiscal year, the amount and nature of compensation paid to all executive, officer, directors, trustees, key employees, and the highest compensated employees, as defined for purposes of the Internal Revenue Service Form 990, Return of Organization Exempt from Income Tax, including salary, bonuses, present value of vested benefits including but not limited to retirement, accrued leave and paid time off, cashed-in leave, cash equivalents, severance pay, pension plan accruals and contributions, deferred compensation, real property gifts, and any other liability owed to such persons shall be published on CSPH's website for a period of three (3) years after its publication and retained as required by the General Records Schedules GS1-SL for State and Local Government Agencies (See below). The written declaration accompanied with this information and is signed by the CSPH Chief Executive Officer shall also be retained and published in the same manner as provided hereunder. Section 445.007(13), Florida Statutes.
- Within sixty (60) days after the Internal Revenue Service Form 990, Return of Organization Exempt from Income Tax is filed with the Internal Revenue Service, such form will be posted on CSPH's website for a period of three (3) years after it is published and retained as required by the General Records Schedules GS1-SL for State and Local Government Agencies (See below). Section 445.007(14), Florida Statutes.

2. GS1-SL Schedule Documents

- **Attendance and Leave Records** - This record series consists of requests or applications for vacation, sick, family medical leave act (FMLA), and other types of leave including leaves of absences; time sheets or time cards along with any required documentation (medical statements or excuses from a physician, jury duty summons, or military orders, etc.) submitted by an employee to document authorized absences; reports of leave hours used and accrued during a pay period; and reports of leave balances for all agency employees.

NOTE: Use PAYROLL RECORDS: SUPPORTING DOCUMENTS if the records are used at least in part to determine or verify pay or benefits.

RETENTION: 3 Fiscal years

- **Audits: Independent** - This record series consists of reports, including any appropriate financial statements, issued by an independent auditor to establish the position of the audited agencies against their performance standards. The audits may be instigated by any agency, organization, or internal management. These records are created pursuant to Section 11.45, *Florida Statutes*, Definitions; duties; authorities; reports; rules, and/or Section 215.97, *Florida Statutes*, Florida Single Audit Act. See also "AUDITS: AUDITOR GENERAL," "AUDITS: INTERNAL," "AUDITS: STATE/FEDERAL," and "AUDITS: SUPPORTING DOCUMENTS."

RETENTION: 10 fiscal years after audit report release date.

- **Audits: Supporting Documents** - This record series consists of the documentation and supporting documents used to develop audit reports, including all bills, accounts, transaction records, reports or other related documentation. The audits may be instigated by any agency, organization, or internal management. See also "AUDITS: AUDITOR GENERAL," "AUDITS: INDEPENDENT," "AUDITS: INTERNAL," and "AUDITS: STATE/FEDERAL."

RETENTION: 5 fiscal years after audit report release date.

- **Automated Accounting System Reports** - This record series consists of reports generated by an agency's automated accounting system, such as SAMAS (State Automated Management Accounting System), FLAIR (Florida Accounting & Information Resource), Aspire, or other automated accounting system. Included are such reports as a log of all updated transactions entered into the system and a financial statement for each month for all divisions and/or bureaus of the agency. See also "FINANCIAL TRANSACTION RECORDS: DETAIL," "FINANCIAL TRANSACTION RECORDS: SUMMARY" and "FINANCIAL HISTORY SUMMARY RECORDS."

RETENTION: 3 fiscal years.

- **Bid Records: Capital Improvement Successful Bids** - This record series documents the processing and letting of capital improvement successful bids including, but not limited to, legal advertisements, "Requests for Proposals," "Requests for Qualifications," "Letters of Interest," "Invitations to Bid," "Invitations to Negotiate," technical specifications, correspondence, bid tabulations, and bid responses. "Capital Improvements" shall mean improvements to real property (land, buildings, including appurtenances, fixtures and fixed equipment, structures, etc.) that add to the value and extend the useful

life of the property, including construction of new structures, replacement or rehabilitation of existing structures (e.g., major repairs such as roof replacement), or removal of closed structures. See also "BID RECORDS: CAPITAL IMPROVEMENT UNSUCCESSFUL BIDS" and "BID RECORDS: NON-CAPITAL IMPROVEMENT."

RETENTION: Retain as long as related CONTRACTS/LEASES/AGREEMENTS: CAPITAL IMPROVEMENT/REAL PROPERTY file.

- **Bid Records: Capital Improvement Unsuccessful Bids** - This record series documents the processing and letting of capital improvement unsuccessful bids including, but not limited to, legal advertisements, "Requests for Proposals," "Requests for Qualifications," "Letters of Interest," "Invitations to Bid," "Invitations to Negotiate," technical specifications, correspondence, bid tabulations, and bid responses. "Capital Improvements" shall mean improvements to real property (land, buildings, including appurtenances, fixtures and fixed equipment, structures, etc.) that add to the value and extend the useful life of the property, including construction of new structures, replacement or rehabilitation of existing structures (e.g., major repairs such as roof replacement), or removal of closed structures. This series also includes records of bid projects canceled prior to being awarded and projects awarded but canceled prior to any work being done. See also "BID RECORDS: CAPITAL IMPROVEMENT SUCCESSFUL BIDS" and "BID RECORDS: NON-CAPITAL IMPROVEMENT."

RETENTION: 5 fiscal years after awarded, bid project canceled, or appeal process expires.

- **Bid Records: Non-Capital Improvement** - This record series documents the processing and letting of successful, unsuccessful and canceled non-capital improvement bids including, but not limited to, legal advertisements, "Requests for Proposals," "Requests for Qualifications," "Letters of Interest," "Invitations to Bid," "Invitations to Negotiate," technical specifications, correspondence, bid tabulations, and bid responses. See also "BID RECORDS: CAPITAL IMPROVEMENT SUCCESSFUL BIDS" and "BID RECORDS: CAPITAL IMPROVEMENT UNSUCCESSFUL BIDS."

RETENTION: 5 fiscal years after awarded, bid project canceled, or appeal process expires.

- **Bonus/Award Records: Employees** - This record series documents bonuses or other awards given to employees based on performance or other criteria. The series may include, but is not limited to, nominations, evaluations and selection records for peer review bonuses or other awards.

RETENTION: 5 fiscal years.

- **Budget Records: Approval Annual Budget** - This record series consists of the agency's approved annual budget and its amendments. This series does NOT include working papers, agency staff analyses, drafts, budget requests, or other supporting documentation relating to the development, modification, or implementation of an agency's final approved budget. See also "BUDGET RECORDS: SUPPORTING DOCUMENTS." *These records may have archival value.*

RETENTION: Permanent. *State agencies should contact the State Archives of Florida for archival review after 5 years. Other agencies should ensure appropriate preservation of records.*

- **Budget Records: Supporting Documents** - This record series consists of any documentation relating to the development, modification or implementation of an agency's final approved budget. The series may include, but is not limited to, working papers, agency staff analyses, drafts, budget requests and other supporting documentation. See also "BUDGET RECORDS: APPROVED ANNUAL BUDGET."

RETENTION: 3 fiscal years from the budget year the records pertain to.

- **Client Case Files: Veteran Services** - This record series consists of case files relating to veterans receiving various types of assistance. The series may include, but is not limited to, copies of the following documents: proof of military service; applications for various Veteran Administration (VA) benefits; marriage, death, divorce, and birth certificates; incoming and outgoing correspondence relating to the development and status of claims; change of address forms; and all other VA forms that are used in development of claims for VA benefits. The originals of all of these documents are forwarded to the Veterans Administration for processing. The series may also include a client case file index providing such information as name, social security number, employment data, other sources of income, death records, and additional notes on pending claims.

RETENTION: 5 fiscal years after case closed.

- **Commodity Supplemental Food Program Records** - This record series consists of records documenting the receipt, inventory, and disbursement of U.S. Department of Agriculture supplemental foods, and the receipt and disbursement of administrative funds, including reports of racial and ethnic participation and complaints of improper disbursement or denial of services. Refer to 7CFR247.29, Commodity Supplemental Food Program – Reports and Recordkeeping, for federal recordkeeping, reporting, and retention requirements.

RETENTION: 5 fiscal years.

- **Contracts/ Leases/ Agreements: Capital Improvement / Real Property** - This record series consists of legal documents, correspondence, reports, and other records documenting the negotiation, fulfillment, and termination of capital improvement or real property contracts, leases, or agreements to which the agency is a party, including contracts, leases, or agreements with architects, engineers, builders, and construction companies. “Capital Improvements” shall mean improvements to real property (land, buildings, including appurtenances, fixtures and fixed equipment, structures, etc.) that add to the value and extend the useful life of the property, including construction of new structures, replacement or rehabilitation of existing structures (e.g., major repairs such as roof replacement), or removal of closed structures. “Real Property” means land, buildings, and fixtures. The terms “land,” “real estate,” “realty,” and “real property” may be used interchangeably. See also “CONTRACTS/LEASES/AGREEMENTS:NON-CAPITAL IMPROVEMENT.”

RETENTION: 10 fiscal years after completion or termination of contract/lease/agreement.

- **Contracts/ Leases/ Agreements: Non-Capital Improvement** - This record series consists of legal documents, correspondence, reports, and other records documenting the negotiation, fulfillment, and termination of contracts, leases, or agreements to which the agency is a party other than those involving capital improvement/real property. In addition, it includes the various contracts, leases or agreements entered into for goods and services, such as contracted legal services, the purchase of gas and fuel oil, annual purchases of inventory-maintained items, and customer/client agreements. See also “CONTRACTS/LEASES/AGREEMENTS: CAPITAL IMPROVEMENT/REAL PROPERTY” and “BARGAINING RECORDS.”

RETENTION: 5 fiscal years after completion or termination of contract/lease/agreement.

- **Deferred Compensation Summary Reports** - This record series consists of reports provided to the agency by deferred compensation providers summarizing contributions, gains, losses, and other fund activities over the course of the reporting period. These are not reports of individual employees’ contributions or account activities.

RETENTION: Retain until obsolete, superseded, or administrative value is lost.

- **Disaster Relief Records** - This record series consists of all documentation related to the distribution, receipt, or expenditure of state or federal funds, goods or services for natural or man-made disasters, including, but not limited to, major storms, floods, fires,

tornadoes, and hurricanes. The records may include applicable disaster relief funding agreements, expenditure reports, and supporting documentation, including, but not limited to, copies of time sheets, payroll records, billing statements, receipts, purchases, executed contracts, invoices, canceled checks, correspondence and daily activity reports. For federal retention requirements, refer to 44CFR206.120(f)(7), State administration of other needs assistance.

RETENTION: 5 fiscal years after submission of final financial report, receipt of last payment, or final activity, whichever is latest.

- **Donation Records** - This record series documents donations of funds, property, historical documents, artifacts, or other items of long-term value or significance to a public agency or institution including, but not limited to, donations to the collections of cultural heritage institutions such as public archives and museums. The series may include, but is not limited to, correspondence; deeds of gift and/or other transfer documentation; description and/or value of item(s) donated; and documentation of the purpose of the donation and any limitations/restrictions on use. See also "ENDOWMENTS/BEQUESTS/TRUST FUND RECORDS."

RETENTION: Permanent.

- **Electronic Funds Transfer Records** - This record series consists of the documentation necessary to establish and maintain the electronic transfer of funds. The series may include, but is not limited to: an agreement between the two parties; a form that lists both institutions' names, their routing numbers, the name(s) and authorizing signature(s) of the account holder(s); direct deposit authorizations; canceled deposit slips or checks; and documentation of the termination of service or transfer of service to a new institution. This series does not include records of specific individual deposits or payments. Retention is pursuant to Statute of Limitations for fraud, Section 95.11(3)(j), *Florida Statutes*, Limitations other than for the recovery of real property.

RETENTION: 5 fiscal years after termination of service agreement/authorization.

- **Employment Assistance Program Nonexpendable Property Records** - This record series consists of records relating to nonexpendable property acquired under federal employment assistance programs, such as the Workforce Investment Act (WIA), or predecessor programs, such as the Job Training Partnership Act (JTPA) or the Comprehensive Employment and Training Act (CETA). Nonexpendable property is property that is not consumed in use and that retains its original identity during the period of use.

RETENTION: 3 fiscal years after final disposition of property.

- **Employment Assistance Program Records** - This record series consists of records documenting agency participation in federal employment assistance programs such as the Workforce Investment Act (WIA) or predecessor programs such as the Job Training Partnership Act (JTPA) or the Comprehensive Employment and Training Act (CETA). The series may include, but is not limited to, reports, lists of participating individuals, documentation regarding pilot programs, employer proposals, information on potential volunteer businesses, evaluations, and other supporting documentation.

RETENTION: 5 fiscal years after final report.

- **Endowment/ Bequests/ Trust Fund Records** - This record series documents the creation of, contributions to, or expenditures from, endowments, bequests and trust funds. See also "DONATION RECORDS." **These records may have archival value.**

RETENTION: Permanent. State agencies should contact the State Archives of Florida for archival review after 5 years. Other agencies should ensure appropriate preservation of records.

- **Equipment Reference Files** - This record series documents service, maintenance and repairs to agency equipment and vehicles, including program changes to electronic equipment. The series may include, but is not limited to, work orders and documentation of dates/history of repairs, locations, cost of parts, hours worked, etc. Records for all agency vehicles, including ground, air, and water vehicles, are covered by this series. See also "EQUIPMENT REFERENCE FILES" and "VEHICLE RECORDS."

RETENTION: 1 fiscal year after disposition of equipment or 5 fiscal years after service/maintenance/repair, whichever occurs first.

- **Equipment/ Vehicle Usage Records** - This record series documents use of agency equipment and vehicles, including, but not limited to, vehicle logs indicating driver, destination, fuel/service stops, and odometer readings and/or total trip mileage; equipment usage logs and/or reports; and other usage documentation. See also "EQUIPMENT REFERENCE FILES" and "VEHICLE RECORDS."

RETENTION: 1 calendar year.

- **Expenditure plans: Capital Improvement** - This record series consists of capital improvement expenditure plans detailing the long-term building and capital improvement needs of the agency. These plans may demonstrate a priority listing for capital improvement expenditures as well as a time line for each project's completion. Records may also include, but are not limited to, background

supporting materials and reports and related correspondence. "Capital Improvements" shall mean improvements to real property (land, buildings, including appurtenances, fixtures and fixed equipment, structures, etc.), that add to the value and extend the useful life of the property, including construction of new structures, replacement or rehabilitation of existing structures (e.g., major repairs such as roof replacement), or removal of closed structures. **These records may have archival value.**

RETENTION: 50 anniversary years. **State agencies should contact the State Archives of Florida for archival review after 5 years. Other agencies should ensure appropriate preservation of records.**

- **Federal Income/ Employment Tax Forms/ Reports** - This record series consists of federal tax withholding and reporting forms including, but not limited to, W-2, W-4, W-5, W-9, 940, 941-E, 1095-C, 1096, 1099, and 1099-INT. Retention period is pursuant to 26CFR31.6001-1(e)(2), Place and period for keeping records.

RETENTION: 4 years from the tax due date (April 15) of the year to which the record applies, or for W-4s, four years from the last tax due date of the year in which the employee separated from employment or submitted a newer W-4.

- **Fee/ Service Schedules** - This record series consists of a price sheet or report identifying the types of goods or services provided by the agency and any associated fees. The series may also include supporting documents used to determine service costs and fees. The price sheet or report may be reviewed and revised as necessary.

RETENTION: 5 fiscal years after obsolete or superseded.

- **Financial Account Authorization Records** - This record series consists of an authorization to maintain a bank, purchasing card (p-card), credit card, investment or other financial account and the names of those authorized to access the account. See also "SIGNATURE AUTHORIZATION RECORDS."

RETENTION: 5 fiscal years after authorization superseded, expired, or canceled.

- **Financial Disclosure Statements (Local Government)** - This record series consists of personal financial information submitted to a local governing body by individuals hired, elected or appointed to local government office. The statements indicate such information as financial status, source(s) of income or other related information. **These records may have archival value.**

RETENTION: 10 fiscal years. Agencies should ensure appropriate preservation of records determined to have long-term historical value.

- **Financial History Summary Records** - This record series consists of records providing a periodic summary of an agency's receipts and disbursements over the course of an agency's history. The series may consist of annual summary general ledgers, annual financial reports, or equivalent records in other forms.

RETENTION: Permanent.

- **Financial Reports: Local Government Annual Reports** - This record series consists of local government annual financial reports required by statute or rule, including those required by Section 218.32, *Florida Statutes*, Annual financial reports; local government entities; Section 218.39, *Florida Statutes*, Annual financial audit reports, and Chapters 10.550, 10.800 and 10.850 of the Rules of the Auditor General of the State of Florida; and Section 216.102, *Florida Statutes*, Filing of financial information; handling by Chief Financial Officer, penalty for noncompliance. The series includes the reporting local government agency's copy as well as the copy received by the official filing agency. The reports include such information as total revenues and expenditures and outstanding long-term debt. See also "AUDITS: AUDITOR GENERAL" and "FINANCIAL REPORTS: LOCAL GOVERNMENT ANNUAL REPORTS (SUPPORTING DOCUMENTS)." **These records may have archival value.**

RETENTION: 10 fiscal years. Agencies should ensure appropriate preservation of records determined to have long-term historical value.

- **Financial Reports: Local Government Annual Reports (Supporting Documents)** - This record series consists of documentation supporting the information reported in the annual financial reports required by statute or rule, including those required by Section 218.32, *Florida Statutes*, Annual financial reports; local government entities; Section 218.39, *Florida Statutes*, Annual financial audit reports, and Chapters 10.558(3), 10.807(3) and 10.857(4) information; handling by Chief Financial Officer, penalty for noncompliance. This documentation may include information utilized in compiling the reports or may indicate how the reporting entity arrived at the reported information. See also "FINANCIAL REPORTS: LOCAL GOVERNMENT ANNUAL REPORTS."

RETENTION: 5 fiscal years.

- **Financial Transaction Records: Detail** - This series consists of records documenting specific financial transactions of the agency including transactions through cash, checks, warrants, vouchers,

electronic fund transfers (EFT), credit and debit cards, purchasing cards, or other methods. The series may include, but is not limited to, requisitions, requisition logs, purchase orders, contracts, purchasing card (p-card) receipts, vendor invoices, receiving reports, acceptances of contract deliverables, bank/financial account statements, check registers, canceled or voided checks, check stubs, canceled or voided warrants, disbursement ledgers, journal transactions, expenditure detail reports, refund records, cash collection records and reports, cash receipt books, cash register tapes, deposit/transfer slips, EFT notices, credit and debit card records, receipt ledgers, receipt journal transactions and vouchers, refund records, bad check records, and other accounts receivable and accounts payable related documentation. The series may also include a copy of the agency's sales tax exemption form. **NOTE:** Agencies that electronically transmit checks to a financial institution must retain the checks under this item unless the financial institution is retaining complete images of the checks for the minimum retention required for this item. Retention is based on Section 95.11(2), *Florida Statutes*, Statute of Limitations on contracts, obligations, or liabilities. See also "FINANCIAL TRANSACTION RECORDS: SUMMARY."

RETENTION: 5 fiscal years after transaction completed.

- **Financial Transaction Records: Summary** - This record series consists of records providing summary or aggregate documentation of financial transactions of the agency regardless of the source or purpose of the funds. The series may include, but is not limited to, summary records such as trial balance reports, check logs and registers, bank statements, credit and debit card reports, revenue reconciliations, collection balance sheets, summary expenditure reports, federal grant final closeout reports, summary journal transactions, and other accounts payable and accounts receivable summaries and related documentation. See also "FINANCIAL TRANSACTION RECORDS: DETAIL."

RETENTION: 10 fiscal years.

- **Grant Files** - This record series documents the activities and administration of grant funded programs, including the application process and expenditure of grant funds. The series may include, but is not limited to, grant applications; notifications to applicants of award or denial of grant funds; contracts; agreements; grant status, narrative and financial reports submitted by recipient agencies; and supporting documentation. For grantor agencies, grant cycle completion has not occurred until all reporting requirements are satisfied and final payments have been received for that grant cycle. For grant recipients, project completion has not occurred until all reporting requirements are satisfied and final payments have been made or received. See also

“PROJECT FILES: FEDERAL” and “PROJECT FILES: NON-CAPITAL IMPROVEMENT.” **These records may have archival value.**

RETENTION: 5 fiscal years after completion of grant cycle or project, whichever is applicable. State grantor agencies must contact the State Archives of Florida for archival review before disposition of records. Other grantor agencies should ensure appropriate preservation of records determined to have long-term historical value.

- **Grant Files: Unfunded Applications (Applicant’s Copies)** - This record series consists of a grant applicant’s unfunded grant applications. The series may include, but is not limited to, copies of applications, notifications of denial of funding, application reviews, correspondence, and supporting materials used in preparing the grant application. **NOTE: For unfunded applications held by grantor agencies, use “GRANT FILES.”** See also “PROJECT FILES: FEDERAL” and “PROJECT FILES: NON-CAPITAL IMPROVEMENT.”

RETENTION: 1 anniversary year after receipt of denial notification.

- **Grievance Files** -This record series consists of records of agency proceedings in the settlement of disputes between the agency as employer and its employees. A grievance may be filed when an employee believes that a work related condition affecting the employee is unjust, inequitable, or a hindrance to effective operation. Section 110.227(4), *Florida Statutes*, Suspensions, dismissals, reductions in pay, demotions, layoffs, transfers, and grievances, outlines the grievance process for state agency career service employees. See also “COMPLAINTS: CITIZENS/CONSUMERS/EMPLOYEES” and “PERSONNEL RECORDS” items.

RETENTION: 3 fiscal years after settlement.

- **Insurance Records: Agency** - This record series documents insurance policies held by an agency for fire, theft, liability, medical, life, workers’ compensation or other types of coverage on an agency’s property and/or employees. The series may include, but is not limited to, policies; claim filing information such as applications, correspondence, and related documentation; documentation of premiums due and amounts paid; and information on insurance carriers and rates. For insurance enrollment records of individual employees, use the applicable PERSONNEL RECORDS item.

RETENTION: 5 fiscal years after final disposition of claim or expiration of policy.

- **Intellectual Property Records** - This record series documents patents, copyrights and trademarks for intellectual property issued to

the agency. The series may include, but is not limited to, applications, certifications of registration, agreements, correspondence, and other related supporting documentation. This series also includes authorizations and consents issued by the agency for use by outside entities.

RETENTION: Permanent.

- **Inventory: Agency Property** - This record series consists of all information regarding the physical inventory of agency property, including a perpetual inventory of expendable parts and supplies that may be located in a central supply office for use by agency employees, as well as Fixed Assets/Operating Capital Outlay (O.C.O.) items requiring an identification number and tag. The series may also include copies of disposition documentation when the property or equipment is relocated, transferred, surplused, sold, scrapped, traded in, abandoned, stolen, cannibalized, or destroyed. Section 274.02, *Florida Statutes*, Record and inventory of certain property, requires an annual physical inventory of all O.C.O. property. See also "PROPERTY CONTROL RECORDS."

RETENTION: 3 fiscal years.

- **Investment Records** - This record series consists of records related to the selection and maintenance of a government's investments. The series may include, but is not limited to, selection criteria, score sheets, and correspondence concerning the selection process or potential investments; annual reports of the investments; firm histories; prospectus and other research materials; and initial goals or projected recovery at the time of the initial investment. **These records may have archival value.**

RETENTION: 10 fiscal years. State agencies must contact the State Archives of Florida for archival review before disposition of records. Other agencies should ensure appropriate preservation of records determined to have long-term historical value.

- **Lobbyist Registration Records** - This record series consists of registration records for lobbyists engaging in lobbying activity with the local government entity. The series may include, but is not limited to, registration forms, lobbying activity records, expense reports, and correspondence.

RETENTION: 5 fiscal years after expiration or withdrawal of registration or ceasing to lobby, whichever occurs first.

- **Medical Records: Veteran Services** - This record series consists of duplicate copies of medical records and a digest of medical information maintained by an agency in order to provide benefits or services to military veterans. The series may also include related supporting documentation.

RETENTION: 7 fiscal years after last discharge or last entry.

- **Payment Card Sensitive Authentication Data** - This record series consists of elements of a customer's payment card data that are used to authenticate a financial transaction using that payment card (e.g., credit card, debit card). Sensitive authentication data includes those elements defined as such by the Payment Card Industry Security Standards Council in their Data Security Standard: Requirements and Security Assessment Procedures (Version 3.1, April 2015 or subsequent edition) and includes full magnetic stripe data (also known as full track, track, track 1, track 2, and magnetic-stripe data); three-digit or four-digit card verification code or value; and personal identification number (PIN) or encrypted PIN block.

RETENTION: Destroy immediately upon completion of transaction.

- **Payroll Records: Court-Ordered Garnishment** - This record series documents court-ordered garnishment of employee wages in accordance with Chapter 77, *Florida Statutes*, Garnishment. The series may include, but is not limited to, child support records, bankruptcy records, tax levies, and any other court-ordered garnishments stating the total amount to be collected and the amount to be deducted from each payroll; copies of final judgment of continuing garnishment; collection worksheets; employee last payment details; and copies of receipt of service of garnishment.

RETENTION: 5 fiscal years after file becomes inactive.

- **Payroll Records: Deduction Authorizations** - This record series consists of employee authorizations for direct deductions for insurance, union dues, credit unions, savings bonds, charitable contributions, deferred compensation, day care or other purposes. See also "ELECTRONIC FUNDS TRANSFER RECORDS" and "SOCIAL SECURITY CONTROLLED SUMMARY RECORDS."

RETENTION: 5 fiscal years after final action.

- **Payroll Records: Ledgers/ Trial Balance Reports** - deductions, tax, and other deductions in payroll as well as a summary of each account/line item's expenditures and encumbrances. See also "ENCUMBRANCE/CERTIFICATION FORWARD RECORDS," "FINANCIAL TRANSACTION RECORDS: DETAIL," "FINANCIAL TRANSACTION RECORDS: SUMMARY," "SOCIAL SECURITY CONTROLLED SUMMARY RECORDS," and other "PAYROLL RECORDS" items.

RETENTION: 5 fiscal years.

- **Payroll Records: Not Posted** - This record series consists of any payroll records, in any format, **not posted to an employee's**

retirement plan (plus indices, if applicable). The records are used to document payment for retirement or other purposes during an employee's duration of employment, and also list each rate of pay. The lengthy retention requirement is intended to ensure the long-term availability of records needed to determine eligibility for and properly calculate post-employment benefits when such information is not available from a retirement account. Agencies should ensure that any records needed beyond the stated retention to calculate post-employment benefits are retained. See also "ATTENDANCE AND LEAVE RECORDS," "SOCIAL SECURITY CONTROLLED SUMMARY RECORDS," and other "PAYROLL RECORDS" items.

RETENTION: 50 calendar years.

- **Payroll Records: Posted** - This record series consists of any payroll records, in any format, **posted to the employee's applicable retirement plan** (plus indices, if applicable). The records are used to document payment for retirement or other purposes during an employee's duration of employment, and also list each rate of pay. Agencies should ensure that any records needed beyond the stated retention to calculate post-employment benefits are retained. See also "ATTENDANCE AND LEAVE RECORDS," "SOCIAL SECURITY CONTROLLED SUMMARY RECORDS," and other "PAYROLL RECORDS" items.

RETENTION: 5 fiscal years.

- **Payroll Records: Supporting Documents** - This record series consists of records used in the process of determining or verifying information regarding payment for salary, retirement or other compensation purposes during an employee's duration of employment. The series may include, but is not limited to, employee time/attendance records when used at least in part to determine or verify pay or benefits, correction forms to rectify errors in payroll processing, pay lists used to verify the payroll certification report, and other related supporting materials. See also other "PAYROLL RECORDS" items.

RETENTION: 5 fiscal years.

- **Petty Cash Documentation Records** - This record series consists of records documenting an agency's petty cash account including, but not limited to, receipts, bills, and monthly balances indicating amount needed for replenishing the revolving account. See also "FINANCIAL TRANSACTION RECORDS: DETAIL."

RETENTION: 5 fiscal years.

- **Position Description Records** - This record series documents the specifically assigned duties and responsibilities for a particular position. Information in the records may include, but is not limited to,

percentage breakdown of duties, job summary, essential job duties, job standards, salary or pay range, education and experience requirements, required licenses/certificates, essential skills and qualifications, essential physical skills, and working conditions. See also "EMPLOYMENT APPLICATION AND SELECTION RECORDS."

RETENTION: 2 anniversary years after obsolete or superseded.

- **Postage/ Shipping Records** - This record series consists of a detailed listing/report showing the amount of postage used, dates used, unused balance, and purpose. Also included in this series are postage meter books, daily balance sheets, and agency copies of shipping slips from Express Mail, United Parcel Service, Federal Express, DHL, or other express shipping services for packages shipped by the agency. See also "MAIL: REGISTERED AND CERTIFIED," "MAIL: UNDELIVERABLE/RETURNED," and "MAILING/CONTACT LISTS."

RETENTION: 3 fiscal years.

- **Project Files: Capital Improvement** - This record series documents work done on capital improvement projects and/or project proposals sent out for bid. This may include, but is not limited to, correspondence, memoranda, drawings, construction and contract specifications, resolutions, narratives, budget revisions, survey information, change orders, and reports. "Capital Improvements" shall mean improvements to real property (land, buildings, including appurtenances, fixtures and fixed equipment, structures, etc.), that add to the value and extend the useful life of the property, including construction of new structures, replacement or rehabilitation of existing structures (e.g., major repairs such as roof replacement), or removal of closed structures. See also "PROJECT FILES: FEDERAL," "PROJECT FILES: NON-CAPITAL IMPROVEMENT," and "VOUCHERS: FEDERAL PROJECTS PAID."

RETENTION: 10 fiscal years after completion or termination of project.

- **Project Files: Federal** - This record series consists of original approved federal project contracts, agreements, awards, line item budgets, budget amendments, cash requests, correspondence, and audit reports. **NOTE:** Check with applicable federal agency and the Code of Federal Regulations (CFR) for any additional requirements. See also "GRANT FILES," "PROJECT FILES: CAPITAL IMPROVEMENT," "PROJECT FILES: NON-CAPITAL IMPROVEMENT," and "VOUCHERS: FEDERAL PROJECTS PAID."

RETENTION: 5 fiscal years after completion or termination of project.

- **Project Files: Non-Capital Improvement** - This record series documents work done on projects and/or project proposals that may or may not be sent out for bid. This may include, but is not limited to, correspondence, memoranda, contract specifications, resolutions, narratives, budget revisions, survey information, change orders, and reports. See also "PROJECT FILES: FEDERAL," "PROJECT FILES: CAPITAL IMPROVEMENT," and "VOUCHERS: FEDERAL PROJECTS PAID."

RETENTION: 5 fiscal years after completion or termination of project.

- **Project Files: Operational** - This record series documents projects conducted by agencies in connection with agency operations, programs, and functions. The records may include, but are not limited to: project schedules, logs, and reports; correspondence relating to the project; names of employees involved in project; equipment/supplies used; project costs; and other related information.

RETENTION: 3 fiscal years after completion or termination of project.

- **Property Control Records** - This record series documents all agency property of a non-consumable nature. The records may provide such information as the class and type, number of units, make, manufacturer, year, model, manufacturer's serial number or other identifying marker attached to the property, the value or cost of the property, date acquired, the location, custodian, date of inventory, condition of property, final detailed disposition of property, and any additional information that may be necessary. The series may include a copy of the property transfer record completed when the property or equipment is relocated, transferred, surplused, sold, scrapped, traded in, abandoned, or stolen. See also "INVENTORY: AGENCY PROPERTY" and "PROPERTY TRANSFER RECORDS."

RETENTION: Retain until completion of the next physical inventory after the equipment leaves service.

- **Property Transfer Records** - This record series documents the transfer of property or equipment that is relocated, transferred to another agency/office, surplused, sold, scrapped, traded in, abandoned, or stolen. This series does not include records documenting real property transfers. See also "INVENTORY: AGENCY PROPERTY" and "PROPERTY CONTROL RECORDS."

RETENTION: 1 fiscal year provided an updated physical inventory has been completed.

- **Purchasing Records** - This record series consists of copies of purchase orders that are retained by the originating office, while the record copy is sent to the Purchasing/Business Office and another

copy is sent to the appropriate vendor for action. The series may include, but is not limited to, copies of requisitions, copies of receiving reports, and a log of outstanding and paid requisitions and purchase orders used for cross-referencing purposes. See also "FINANCIAL TRANSACTION RECORDS: DETAIL."

RETENTION: Retain until obsolete, superseded, or administrative value is lost.

- **Rain Checks** - This record series documents rain checks issued to persons who have paid a fee or charge for an event, service, activity, or commodity that cannot be provided as scheduled. The records provide such information as date rain check was issued, event or item to be provided, expiration date, any limitations on use of the rain check, and name of the staff member issuing the rain check.

RETENTION: 3 fiscal years.

- **Real Property Records: Property Acquired** - This record series consists of documents pertaining to real property acquired by a government agency. The series may include, but is not limited to, agency property deeds, appraisals, surveys, copies of building plans or blueprints, records of sale or other disposition of the property, and other supporting documents. See also "REAL PROPERTY RECORDS: PROPERTY NOT ACQUIRED."

RETENTION: 3 fiscal years after termination of agency's ownership of the real property.

- **Real Property Records: Property Not Acquired** - This record series consists of documents pertaining to real property considered for acquisition but not acquired by a government agency. The series may include, but is not limited to, appraisals, surveys and other supporting documents. See also "REAL PROPERTY RECORDS: PROPERTY ACQUIRED."

RETENTION: 3 fiscal years.

- **Salary Comparison Reports** - This record series consists of reports compiled for reference purposes to provide employees with a method of comparing their job descriptions, educational requirements, and salaries with similar positions within the agency and in outside agencies. See also "POSITION DESCRIPTION RECORDS" and "SALARY SCHEDULES." **These records may have archival value.**

RETENTION: 1 fiscal year. State agencies must contact the State Archives of Florida for archival review before disposition of records. Other agencies should ensure appropriate preservation of records determined to have long-term historical value.

- **Salary Schedules** - This record series consists of a list or report indicating the salary classification/range for each position or pay grade

in an agency. See also “POSITION DESCRIPTION RECORDS” and “SALARY COMPARISON REPORTS.” **These records may have archival value.**

RETENTION: 10 fiscal years. State agencies must contact the State Archives of Florida for archival review before disposition of records. Other agencies should ensure appropriate preservation of records determined to have long-term historical value.

- **Signature Authorization Records** - This record series consists of forms authorizing individuals to sign purchase orders, credit cards/receipts, or paychecks, to accept packages requiring a signature, or to sign off on other types of agency business. See also “FINANCIAL ACCOUNT AUTHORIZATION RECORDS.”

RETENTION: 1 fiscal year after obsolete or superseded.

- **Travel Records** - This record series consists of copies of travel vouchers and related records detailing expenses incurred during travel and the authorized per diem rate indicated or the amount of reimbursement based on the actual cost of lodging and meal allowances and other expenses. Copies of travel authorizations, itineraries and other supporting documents may also be included. See also “FINANCIAL TRANSACTION RECORDS: DETAIL.”

RETENTION: 5 fiscal years.

- **Unemployment Compensation/ Reemployment Assistance Tax Records** - This record series consists of the agency’s copies of Employers Quarterly Reports (UCT-6) or other reports to the Department of Revenue as required by Rule 73B-10.025, *Florida Administrative Code*, Reports Required of Liable Employers. The reports provide the name of each employee, employee number, amount of wages paid during the quarter subject to unemployment benefits, social security number, number of weeks covered, and other information used in determining unemployment/reemployment assistance benefits due to applicants. The series may also include receipts and statements of charges. Retention is pursuant to Section 443.141(4)(f), *Florida Statutes*, which states, “The collection of any contribution, reimbursement, interest, or penalty due under this chapter is not enforceable by civil action, warrant, claim, or other means unless the notice of lien is filed with the clerk of the circuit court as described in subsection (3) within 5 years after the date the contribution, reimbursement, interest, and penalty were due.”

RETENTION: 5 fiscal years.

- **Vendor Files** - This record series consists of records documenting services offered and/or provided by individual vendors. The series may include, but is not limited to, vendor background information; product/service and price lists; purchase/lease and payment histories;

copies of invoices, purchase orders, and receiving reports; payment credit documentation; and other related records.

RETENTION: 3 fiscal years.

- **Vouchers: Federal Projects Paid** - This record series consists of vouchers paid for federally funded projects. Check with applicable agency for any additional requirements. See also "PROJECT FILES: FEDERAL."

RETENTION: 5 fiscal years after completion or termination of project.

- **Work Orders** - This record series documents requests for major or minor maintenance or service requiring that a work order be generated. The work order may include such information as dates, locations, cost of labor, hours worked, equipment cost per hour, material used and cost, and other pertinent details. This item does not include equipment maintenance records. For record copies of payment information, use "FINANCIAL TRANSACTION RECORDS: DETAIL." See also "EQUIPMENT/VEHICLE MAINTENANCE RECORDS."

RETENTION: 3 fiscal years.

- **Work Schedules** - This record series consists of work scheduling documentation for employees, including shift or part-time employees. These records may provide such information as hours scheduled to work, assignments, the switching of hours with another employee, the location or route of work assignment, and anticipated starting and ending times.

RETENTION: 1 fiscal year after obsolete or superseded.

- **Workers' Compensation Program Administration Records** - This record series documents employers' efforts to comply with workers' compensation reporting laws and rules. The series may include, but is not limited to, proof of coverage; self-insured reports; first report of injury or illness forms and associated documentation; Occupational Safety and Health Administration (OSHA) Form 300 and 300A, Log and Summary of Work-Related Injuries and Illnesses; OSHA Form 301, Injury and Illness Incident Report; any equivalent or predecessor OSHA forms; and state form DFS-F2-DWC-1 (First Report of Injury or Illness) or equivalent or predecessor state forms. Retention is pursuant to OSHA's recordkeeping rule, 29CFR1904.33, Other OSHA Injury and Illness Recordkeeping Requirements – Retention and Updating. See also "INJURY/ILLNESS RECORDS," "INSURANCE RECORDS: AGENCY" and the applicable PERSONNEL RECORDS item.

RETENTION: 5 calendar years.

3. Records Not Covered by General Records Schedules

In the event a financial record is not covered by the General Records Schedules for State and Local Government Agencies, the CSPH Public Records Custodian shall complete a Department of State Form LS5E-105Reff.2-00, "Request for Records Retention Schedule for guidance on retention of the records.

4. Federal Retention Requirements

a. Grantee and Subgrantee Records

For any financial and programmatic records, supporting documents, statistical records, and other records of PHWB generated as a part of a federal program or in which federal funds are used, all documents and records will be maintained pursuant to this policy, the terms of 29 CFR §97.42, program regulations or the grant agreement or reasonably considered as pertinent to program regulations or the grant agreement.

All records must be retained for three (3) years from the starting date as provided below:

- Generally – When grant support is continued or renewed at annual or other intervals, the retention period for the records of each funding period starts on the date the CSPH submits to the awarding agency its single or last expenditure report for that period. However, if grant support is continued or renewed quarterly, the retention period for each year's records starts on the day CSPH submits its expenditure report for the last quarter of the Federal fiscal year. In all other cases, the retention period starts on the date the grantee submits its final expenditure report. If an expenditure report has been waived, the retention period starts on the date the report would have been due.
- Real Property and Equipment Records – The retention period for real property and equipment records starts from the date of the disposition or replacement or transfer at the direction of the awarding agency.
- Records for Income Transactions after Grant or Subgrant Report – In some cases CSPH must report income after the period of grant support. Where there is such a requirement, the retention period for the records pertaining to the earning of income starts from the end of the CSPH's fiscal year in which the income is earned.
- Indirect cost rate proposals, cost allocations plans, etc. - This paragraph applies to any indirect cost rate computations or proposals, cost allocation plans, and any similar accounting

computations of the rate at which a particular group of costs is chargeable (such as computer usage chargeback rates or composite fringe benefits rates). If submitted for negotiation – If the proposal, plan, or other computation is required to be submitted to the Federal Government (or to the grantee) to form the basis for negotiation of the rate, then the 3-year retention period for its supporting records starts from the date of such submission. If not submitted for negotiation – If the proposal, plan or computation is not required to be submitted to the Federal Government (or to the grantee) for negotiation purposes, then the 3-year retention period for the proposal plan, or computation and its supporting record starts from end of the fiscal year (or other accounting period) covered by the proposal, plan, or other computation.

If any litigation, claim, negotiation, audit or other action involving the records has been started before the expiration of the 3-year period, the records must be retained until completion of the action and resolution of all issues which arise from it, or until the end of the regular 3-year period, whichever is later.

b. Awards to Recipients

For any records to awards for recipients from federal funds, all financial records, supporting documents, statistical records, and all other record pertinent to an award shall be retained for a period of three (3) years from the date of submission of the final expenditure report, or for awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report as authorized by the Department of Labor. The only exceptions are the following:

- If any litigation, claim, or audit is started before the expiration of the 3-year period, the records shall be retained until all litigation, claims or audit findings involving the records have been resolved and final action taken.
- Records for real property and equipment acquired with federal funds shall be retained for 3 years after final disposition.
- When records are transferred to or maintained by the Department of Labor, the 3-year retention requirement is not applicable to the recipient.
- Indirect cost rate computations or proposals, cost allocation plans, and any similar accounting computations of the rate at which a particular group of costs is chargeable (such as computer usage chargeback rates or composite fringe benefit rates). If submitted for negotiation – If CSPH submits to the Department of Labor or the subrecipient submits to CSPH the proposal, plan, or other computation to form the basis for negotiation of the rate,

then the 3-year retention period for its supporting record starts on the date of such submission. If not submitted for negotiation – If CSPH is not required to submit to the Department of Labor or the subrecipient is not required to submit to CSPH the proposal, plan, or other computation for negotiation purposes, then the 3-year retention period for the proposal, plan, or other computation and its supporting records starts at the end of the fiscal year (or other accounting period) covered by the proposal, plan or other computation.

5. Destruction of Financial Records

CareerSource Pasco Hernando shall adhere to the Department of State's published guidelines regarding the physical disposition or destruction of public records/documents, including

- a. Delaying record disposition due to pending or reasonably anticipated legal action, an audit that has not closed, a current public record request, or a government investigation has been launched or is reasonably anticipated;
- b. Ensuring that Personally Identifiable Information is protected during the disposition; and
- c. Completing and maintaining disposition records permanently. The Department of State's published guidelines require that CareerSource Pasco Hernando identify and document the following when disposing of public records/documents (with the exception of records that have retention of "Retain until obsolete, superseded or administrative value is lost.") This shall be accomplished using the CareerSource Pasco Hernando record disposition form.
 - Records retention schedule number;
 - Item number;
 - Record series title;
 - Inclusive dates of the records;
 - Volume in cubic feet for paper records; for electronic records, record the number of bytes and/or records and/or files if known, or indicate that the disposed records were in electronic form;
 - Disposition action (manner of disposition) and date; and
 - Verification from the company destroying the records.

No staff, other than the Public Records Coordinator, has the authority to dispose of any record or document unless it is a Personal and Private Document as defined above or the retention schedule designates the record retention as "Obsolete, superseded or Administrative value is lost." If the record is designated on the attached schedule as "Obsolete, superseded or

Administrative value is lost" staff may dispose of the document by placing it in one of the shred bins located throughout the offices of CareerSource Pasco Hernando.

At the end of each program year the Public Records Coordinator shall send out a communication to appropriate staff instructing them on records that shall be prepared for disposal and others that must be prepared for retention.

References:

- Florida Statutes, Chapter 119: Public Records
- 2 CFR Part 200: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
- Florida Administrative Code 1B-26.003: Electronic Recordkeeping
- Florida Administrative Code 1B-24.003: Public Records Scheduling and Disposition
- 29 CFR 97.42: Retention and access requirements for records
- 29 CFR 95.53: Retention and access requirements for records
- Florida Constitution, Article 1, Section 24: Access to public records and meetings
- Florida Department of State, Division of Library and Information Services, Records Management: General Records Schedules
- State of Florida General Records Schedule GS1-SI for State and Local Government Agencies
- Florida Department of State, Division of Library and Information Services: The Basics of Records Management

INQUIRIES: Any questions about this procedure should be directed to the Chief Executive Officer, Chief Financial Officer and/or their designee.

30.0 Audit Process

- 30.1** Annual Audit. The PHWB will provide an annual audit to the State of Florida within the time allowed by the PHWB's funding sources and applicable law. PHWB will adhere to the following per the Subgrantee/Grantee agreement and all other applicable laws:
 - 30.1.1** The audit firm will be selected through a competitive proposal (Request for Proposals or RFP) process that adheres to the standards in 2 C.F.R. pt. 200. The RFP will state the selected firm cannot provide services for more than five (5) years.
 - 30.1.2** The PHWB will obtain an engagement letter from the selected auditor indicating that the audit will adhere to all applicable legal and funding source requirements (including applicable State requirements, such as Florida Department of Commerce policies).
 - 30.1.3** Identification of all funds to be audited, including all qualified service providers, profit and non-profit. Any service providers not requiring audit per regulations will be identified and monitored closely by the PHWB.
- 30.2** Potential Failure of Service Provider. All agreements for service providers will include the following contingency provisions that will apply if the service provider becomes at risk of failing as a going concern or otherwise ceasing operations:
 - 30.2.1** Immediate notification of the PHWB of possibility of failure as a going concern or cessation of business.
 - 30.2.2** Arrangement by the PHWB for an immediate award or program-specific audit of the service provider.
 - 30.2.3** The PHWB will become custodian of all award and program records.
 - 30.2.4** In the event of the provider's bankruptcy, the PHWB Source may enter the proceedings as a judgement creditor.
- 30.3** Scope of Audits. With respect to the scope of audits, the following policies apply:

30.3.1 Audit Standards. A recipient or subrecipient that expends \$1,000,000.00 or more in federal awards during the recipient or subrecipient fiscal year must have a single or program-specific audit conducted for that year in accordance with the Single Audit Act and implementing regulations in 2 C.F.R. pt. 200. When the PHWB's expenditure of federal awards during a fiscal year satisfies the Single Audit Act threshold, the PHWB will have an audit meeting the requirements of 2 C.F.R. pt. 200 (and any other applicable legal and funding source requirements) performed by a qualified, independent audit firm. In other years, PHWB will have such an audit conducted as may be required under applicable law or as may be directed by the Board of Director.

30.3.2 Auditor Determinations. The auditor will determine whether the financial statements of the PHWB fairly represent its financial position and the results of its operations in accordance with generally accepted accounting principles. The auditor will also determine whether the PHWB has reasonable and proper internal controls in place to provide assurance that the management of all Federal and State programs is in compliance with laws and regulations that could impact financial statements. In addition, the auditor will include in the bound audit report a statement regarding sub-recipient audits noting:

- a.** Whether the PHWB is obtaining and acting on sub-recipient audit reports that comply with the audit standards applicable to the sub-recipient, and
- b.** Whether audit reports have been submitted and any audit findings have been resolved in a timely manner.