



LOS ANGELES COUNTY

COMMUNITY AND SENIOR SERVICES DIRECTIVE

NUMBER: WIA ADY D-10-03 SUBJECT: FY 2009-10 Fiscal/Invoicing Guidelines

DATE: **September 29, 2010** EFFECTIVE DATE: **Immediately**

****FOR YOUR IMMEDIATE ATTENTION****

REPLIES MUST BE RECEIVED BY OCTOBER 15, 2010 AND OCTOBER 29, 2010

TO: WORKFORCE INVESTMENT ACT (WIA) ADULT PROGRAM PROVIDERS

PURPOSE

Community and Senior Services (CSS) of Los Angeles County is closing its accounting records for WIA ADULT Program allocations made to your agency for Fiscal Year (FY) 2009-2010 for the period of performance covering July 1, 2009 through September 30, 2010. In order to complete this process, WIA ADULT PROGRAM Providers shall perform closing activities using the procedures detailed in this Directive. To closeout and report activities completed during the period of performance, providers shall complete and submit the following:

- Final fiscal report package (i.e., September 2010 invoice), which includes the following documents:
 1. Cash Request Form (September, 2010)
 2. ADULT – Reporting Form (September, 2010)
 3. Detailed Expenditure Report (September, 2010)

- Financial closeout report package, which includes the following documents:
 1. FY 2009-2010 Final Closeout Report (Cash Request Form, Reporting Form and Detailed Expenditure Report)
 2. FY 2009-2010 Year-End Program General Ledger(s) (Attachment A)
 3. FY 2009-2010 Final Property Inventory Certification (Attachment B)
 4. FY 2009-2010 Contract Closeout Tax Certification (Attachment C)
 5. FY 2009-2010 Certification of Program Income Disclosure (Attachment D)
 6. FY 2009-2010 Contractor Release Form (Attachment E)

There are 2 important dates requiring submission of the final fiscal report package and the financial closeout report package. The documents your agency shall submit are outlined

FY 2009-2010 WIA ADULT PROGRAM
FINAL INVOICE/CLOSEOUT PACKAGE

below.

FINAL FISCAL REPORT PACKAGE (September 2010 INVOICE)

Fiscal Year 2009-2010 services provided by your agency under the WIA Contract(s)/Amendment(s) executed with your agency ends as of September 30, 2010 and all fiscal reports (i.e., **(Cash Request Form, Reporting Form and Detailed Expenditure Report)**) must be submitted no later than **Friday, October 15, 2010**.

1. **September, 2010 Cash Request**

Please complete and submit the Cash Request, which is used as a summary to capture Program expenditures and request reimbursement for September, 2010 services rendered

2. **September, 2010 Fiscal Invoice**

Please complete the Cash Request Form. Please ensure that the September, 2010 Request accurately reflects all **actual and accrued expenditures incurred** during the period of performance commencing on July 1, 2009 through September 30, 2010 (i.e., the September 2010 invoice shall capture all costs associated with the operation of the Program for FY 2009-10). **Expenditures NOT reported on the final Monthly Funding Requisition shall NOT be reimbursed to your agency with the Financial Closeout Report** (i.e., once your agency submits the September 2010 invoice, CSS will process and remit the final payment to your agency and no other payments will be made for FY 2009-10 services). Costs incurred for services rendered under the Contract after the closeout period that ends on September 30, 2010 will be disallowed. Please share this information with your agency's subcontractors (if any) to ensure that all billing is completed/submitted timely to meet the deadline.

Failure to submit the final fiscal report package by **Friday October 15, 2010** will severely delay processing of your agency's payment(s) and CSS may place your agency on fiscal probation.

FINANCIAL CLOSEOUT REPORT PACKAGE

The financial closeout report package is due by **Friday, October 29, 2010**. Please submit 1 complete set of the financial closeout report package (with original signatures) by that date. Included in the package are the following documents:

1. **FY 2009-10 Final Cash Request (Cash Request Form, Reporting Form and Detailed Expenditure Report)**

Please complete and submit the FY 2009-10 Final Cash Request Closeout Report, which is used as a summary to capture Program expenditures and reimbursement data for FY 2009-10 services rendered (i.e., the FY 2009-10 Cash Request Report contains expenditure information that is obtained from the FY 2009-10 Final Cash Request Closeout Report) and note that the amount requested for reimbursement must match the total amount on the FY 2009-10 Final Cash Request Closeout Report.

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2. FY 2009-10 Year-End Program General Ledger(s) (Attachment A)

Please complete the information requested for FY 2009-10 Year-End Program General Ledger(s) (Attachment C) and provide your agency's general ledger detailing FY 2009-10 Contract activities (for the period covering July 1, 2009 through September 30, 2010). The general ledger should only reflect activities for the Program that your agency has contracted with CSS.

3. FY 2009-10 Final Property Inventory Certification (Attachment B)

Please provide a list of all equipment purchased during FY 2009-10 utilizing Adult Program funds. This list should include all property with an acquisition cost of \$500 or more. Please refer to the Contract for further information on accountable and transferable property.

4. FY 2009-10 Contract Closeout Tax Certification (Attachment C)

Your agency shall certify that all Federal, State and Local taxes owed for individuals employed by the agency while operating any CSS program(s) have been paid.

5. FY 2009-10 Certification of Program Income Disclosure (Attachment D)

Please report all gross income earned by your agency that is directly generated by a supported activity or earned as a result of the award, including program interest. All income generated shall be categorized as follows: Administrative and Program.

6. FY 2009-10 Contractor Release Form (Attachment E)

Contractor shall certify that it will not be entitled to a claim against County for payment of any money or reimbursement of any kind for FY 2009-10 services provided by Contractor after September 30, 2010.

Please provide the following information as indicated on the Form:

- **Contract/Amendment Number:** Enter the number assigned to your agency's executed agreement with Community and Senior Services for FY 2009-10 WIA ADULT PROGRAM.
- **Expended Sum:** Enter the agency's actual expenditures incurred for Contract services provided during the term covering July 1, 2009 through September 30, 2010.
- **Amount Paid:** Enter the amount reimbursed to your agency for Contract services provided during the term covering July 1, 2009 through September 30, 2010. This amount should match the total year-to-date expenditures, which may include accruals.
- **Amount to be Paid:** Enter the amount that has yet to be reimbursed to your agency for services provided for the term covering July 1, 2009 through September 30, 2010.
- **July 1, 2009 through September 30, 2010.** If the *Expended Sum* and the *Amount Paid* are the same then enter '0'. Otherwise, if the *Expended Sum* is less than the

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Amount Paid, a refund is due to CSS; enter this numerical difference using parenthesis in the space provided (e.g., if the *Expended Sum* is \$1,000 and the *Amount Paid* is \$1,200 then the *Amount to be Paid* is (\$200)). In this case, please make the check payable to Community and Senior Services and remit payment with the final closeout report package using the mailing instructions provided in the Submission Requirements section. Please note that the *Expended Sum* shall not exceed the *Amount Paid* since expenditures not reported on the September 2010 invoice shall not be reimbursed to your agency with the Financial Closeout Report.

- Contractor: Enter your agency's name.
- Sum Amount: Enter the agency's actual expenditures incurred for Contract services provided during the term covering July 1, 2009 through September 30, 2010.

The financial closeout report package is included with this Directive. Community and Senior Services will close its records based on your agency's submission of an acceptable financial closeout report package for each Contract.

SUBMISSION REQUIREMENTS

Please submit the financial closeout report package to the following address:

**County of Los Angeles
Community and Senior Services
Attention: Kathye A. Pouncey
3175 West Sixth Street, Room 200
Los Angeles, CA 90020-1708**

Please submit any refunds due CSS to the following address:

**County of Los Angeles
Community and Senior Services
Attention: An Duong
3175 West Sixth Street, Room 205
Los Angeles, CA 90020-1708**

In the event you do not submit the required documents by the deadlines noted, CSS may place your agency on fiscal probation until receipt of all required documents. Please forward a copy of this Directive to all staff involved with your fiscal activities, including, but not limited to, any subcontractors.

If you have any questions regarding this Directive, please contact Ms. Kathye A. Pouncey by phone at (213) 738-2736 or by e-mail at kpouncey@css.lacounty.gov.



Carol Domingo, Program Manager
Contract Management Division

Attachments