



**DEPARTMENT OF
WORKFORCE INVESTMENT**

**Operational Procedure
For**

**Continuous Fiscal Monitoring
of Subrecipients**

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Director

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The Merced County Department of Workforce Investment (WI) is responsible for monitoring its subrecipients on at least an annual basis. As part of that monitoring procedure, the Fiscal/MIS unit of WI receives all invoices that are submitted for reimbursement of costs, reviews all backup documentation including time study forms, payroll records and receipts. These are reviewed first by the MIS technician responsible for processing accounts payable, then again by the Fiscal/MIS supervisor.

At the time of WI's annual review of the subrecipient, or more frequently if issues so require, a report is given to the Monitoring unit by the Fiscal/MIS supervisor. This report shall include at least the following:

1. Verification that all invoices have been submitted in a timely manner and that backup documentation is complete.
2. Verification that invoices have not exceeded the contract budget, or that appropriate budget modifications have been received and authorized by the Operations Officer.
3. A list of all equipment items purchased during the current contract period, and a list of all equipment items previously purchased by the subrecipient with Workforce Investment Act funds that are included in the current inventory listing maintained by WI.
4. A list of any concerns regarding the invoicing procedures of the subrecipient, the backup documentation, or any other fiscal concern discovered or suspected by the Fiscal/MIS unit.

During the fiscal portion of WI's annual monitoring, the Monitoring unit staff shall use the information provided by the Fiscal/MIS unit as part of their overall fiscal review of the subrecipient.

Responsible Official: Operations Officer

Reviewed Date: October 1, 2010

Revised Date: December 4, 2015