LOS ANGELES COUNTY

COMMUNITY AND SENIOR SERVICES DIRECTIVE

NUMBER: **WIAADM D-10-08**	SUBJECT: **FY 2009-10 WIA RAPID RESPONSE FINAL INVOICE/CLOSEOUT PACKAGE**
DATE: **June 23, 2010**	EFFECTIVE DATE: **Immediately**

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

REPLIES MUST BE RECEIVED BY JULY 6, 2010 AND JULY 26, 2010

TO: WORKFORCE INVESTMENT ACT (WIA) RAPID RESPONSE PROGRAM

PURPOSE

Community and Senior Services (CSS) of Los Angeles County is closing its accounting records for WIA Rapid Response Program allocations made to your agency for Fiscal Year (FY) 2009-2010 for the period of performance covering July 1, 2009 through June 30, 2010. In order to complete this process, WIA Rapid response 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., June 2010 invoice), which includes the following documents:

    1. Request for Cash (June 2010)
    2. Monthly Funding Requisition (June 2010)

- Financial closeout report package, which includes the following documents:

    1. FY 2009-2010 Final Closeout Report (Attachment A)
    2. FY 2009-2010 Monthly Funding Requisition (Attachments B)
    3. FY 2009-2010 Year-End Program General Ledger(s) (Attachment C)
    4. FY 2009-2010 Final Property Inventory Certification (Attachment D)
    5. FY 2009-2010 Contract Closeout Tax Certification (Attachment E)
    6. FY 2009-2010 Certification of Program Income Disclosure (Attachment F)
    7. FY 2009-2010 Contractor Release Form (Attachment G)

FY 2009-2010 WIA DISLOCATED WORKER ECONOMIC STIMULUS FUND
FINAL INVOICE/CLOSEOUT PACKAGE

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 below.

FINAL FISCAL REPORT PACKAGE (JUNE 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 June 30, 2010 and all fiscal reports (i.e., Request for Cash and Funding Requisition) must be submitted no later than **Tuesday July 6, 2010**. Please submit a complete set of the fiscal report package by that date. Included in the package are the following documents:

1. **June 2010 Request for Cash**

   Please complete and submit the Request for Cash report, which is used as a summary to capture Program expenditures and request reimbursement for June 2010 services rendered (i.e., the Request for Cash report contains expenditure information that is obtained from the Monthly Funding Requisition). and note that the amount requested for reimbursement must match the total amount on the Monthly Funding Requisition.

2. **June 2010 Fiscal Invoice and June 2010 Monthly Funding Requisition**

   Please complete the Monthly Funding Requisition. Please ensure that the June 2010 Monthly Funding Requisition accurately reflects all **actual and accrued expenditures incurred** during the period of performance commencing onJuly 1, 2009 through June 30, 2010 (i.e., the June 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 June 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 June 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 **July 6, 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 **Monday, July 26, 2010**. Please submit a complete set of the financial closeout report package by that date. Included in the package are the following documents:

FY 2009-2010 WIA DISLOCATED WORKER ECONOMIC STIMULUS FUND
FINAL INVOICE/CLOSEOUT PACKAGE

1. **FY 2009-10 Final Request for Cash Closeout Report (Attachment A)**

   Please complete and submit the FY 2009-10 Final Request for Cash 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 Request for Cash Closeout Report contains expenditure information that is obtained from the FY 2009-10 Final Funding Requisition Closeout Report) and note that the amount requested for reimbursement must match the total amount on the FY 2009-10 Final Funding Requisition Closeout Report.

   When entering expenditure data on the Report, please note the following requirements and conditions:

   - Cash Received (**Line 2**): Enter the total amount CSS reimbursed your agency for activities performed during the period covering July 1, 2009 through June 30, 2010.
   - Cash Disbursed(**Line 3**) : Enter the total amount of your agency's actual expenditures for the period covering July 1, 2009 through June 30, 2010.
   - Cash Balance (**Line 4**): Subtract Line 3 from Line 2. The balance should equal zero. If Line 2 is greater than Line 3, CSS will not reimburse your agency for any amount that was not reported on the June 2010 Request for Cash (i.e., June 2010 invoice). If Line 3 is less than Line 2, an overpayment was made to your agency and the overpaid amount shall be reimbursed to CSS. 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.

2. **FY 2009-10 Final Funding Requisition Closeout Report (Attachments B-1/ B-2)**

   Please complete and submit the FY 2009-10 Final Closeout Report and the FY 2009-10 Final Funding Requisition (Attachment B-1 B-2) . The Report should reflect all actual expenditures incurred by your agency for Program activities performed from July 1, 2009 through June 30, 2010. The total expenditures should match those reported on the FY 2009-10 Final Request for Cash Closeout Report (Attachment A).

   All costs reflected in the FY 2009-10 Final Request for Cash Closeout Report and FY 2009-10 Final Funding Requisition Closeout Report must have been included in the June 2010 invoice submitted on **July 6, 2010**. **Any expenses NOT accrued in the June 2010 invoice will NOT be paid with the Closeout.**

3. **FY 2009-10 Year-End Program General Ledger(s) (Attachment C)**

   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 June 30, 2010). The general ledger should only reflect activities for the Program that your agency has contracted with CSS.

4. **FY 2009-10 Final Property Inventory Certification (Attachment D)**

   Please provide a list of all equipment purchased during FY 2009-10 utilizing Governor's Stimulus Dislocated 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.

5. **FY 2009-10 Contract Closeout Tax Certification (Attachment E)**

   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.

6. **FY 2009-10 Certification of Program Income Disclosure (Attachment F)**

   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.

7. **FY 2009-10 Contractor Release Form (Attachment G)**

   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 June 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 Governor's Stimulus Dislocated Worker Program.
   - Expended Sum: Enter the agency's actual expenditures incurred for Contract services provided during the term covering July 1, 2009 through June 30, 2010.
   - Amount Paid: Enter the amount reimbursed to your agency for Contract services provided during the term covering July 1, 2009 through June 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 June 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 *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 June 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 June 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 c.7

Carol Domingo, Program Manager
Contract Management Division

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