



**MID-CAROLINA  
WORKFORCE & TALENT  
DEVELOPMENT**

**Policy Letter #22**

**TO: All Mid-Carolina Workforce Development Service Providers**

**FROM: Justin Hembree, Interim Director**

**SUBJECT: Financial Management Policy for Workforce Innovation and Opportunity Act Title I**

**PURPOSE**

To establish financial policies and procedures that provide guidance to the **Mid-Carolina Workforce Development Board** as Grant Administrator regarding the Division of Workforce Solutions (DWS) Financial Management policies that have been updated to reflect the Workforce Innovations and Opportunity Act (WIOA) and the Office of Management and Budget (OMB) Uniform Guidance, as well as the North Carolina Budget and Fiscal Control Act and the policies of the North Carolina Local Government Commission (the LGC).

**BACKGROUND**

This Fiscal Management Policy was established to adhere to the Workforce Innovations and Opportunity Act Public Law 113-128 published July 22, 2014, and the OMB Uniform Guidance 2 CFR Part 200 published December 19, 2014, 79 Federal Register 75871 - 76106. Because **Mid-Carolina Workforce Development Local Area** is part of the **Mid-Carolina Regional Council**, it must also comply with the North Carolina Budget and Fiscal Control Act and the policies of the LGC. This policy replaces any prior policies or revised versions of the **Mid-Carolina Workforce Development Financial Management Policy**.

The OMB Uniform Guidance, the DWS Financial Policies, and the GC Financial Policies provide instruction in several administrative areas, including:

- (1) Financial management and cost principles
- (2) Audit
- (3) Grants management
- (4) Record management
- (5) Property management

In cases where there is a policy conflict between the federal, state and/or local policies, the most restrictive policy requirement must be followed.

Federal and State funds available to the **Mid-Carolina** Workforce Development Board shall be allocated in accordance with the formula for distribution of funds established by the US Department of Labor and the State of North Carolina. **Mid-Carolina Regional Council**, as the Administrative Entity for those funds, has designated the **Mid-Carolina** Workforce Development Board to administer funds and programs under the Workforce Innovations and Opportunity Act in Cumberland, Sampson, and Harnett counties

## **ACTION**

The **Mid-Carolina Regional Council**, the **Mid-Carolina** Workforce Development Board and it's Subgrantees are required to adhere to WIOA, OMB Uniform Guidance 2 CFR Part 200, DWS Policy Statement Number PS 20-20 17, Change 1, dated January 25, 2019, for the administration of the WIOA Title I.

### **Creation Date**

July 2022