

## **Use the Local Internal Controls Plan**

- To set up your local Internal Controls Procedures.
- To prepare for monitoring visits.
- To prepare for audits.
- To prepare for WorkFirst Program Administration reviews.

The Local Internal Controls Plan is a guideline to assist administrators and supervisors in setting up procedures for their offices. Offices must update their procedures annually on October 1 or more often if there are updates to the ICM.

**Note: Each office is required to submit a plan.**

Complete the Plan and forward it to ECDD WorkFirst Program Administration, P.O. Box 9046, Olympia, WA 98507-9046 by October 31 each year. See a sample of the plan on the next page.

## Local Internal Controls Plan for [NAME OF OFFICE]

### **Section 1—Internal Controls Procedures**

- A. The local Internal Controls Plan is dated \_\_\_\_\_.
- B. The Plan is updated annually on October 1 and forwarded to ECDD WorkFirst Program Administration by October 31.
- C. Each staff member who handles financial documents for WorkFirst has a copy of the Plan.

### **Section 2—Roles and Responsibilities**

#### Administrator

- A. The administrator ensures compliance with WorkFirst program policies and procedures and the office's internal control procedures.
- B. The administrator serves as backup in the absence of the supervisor.

#### Supervisor

- A. The supervisor ensures compliance with WorkFirst program policies and procedures and the office's internal control procedures
- B. The supervisor keeps financial documents (vouchers, warrants, batches, bus passes, and tickets) and the embosser secured and locked in [*location*].
- C. The supervisor reviews vouchers and approves batches for payment.

#### WorkSource Specialists (WSS4)

- A. All WSS4s comply with WorkFirst Program policies and procedures in the WorkFirst Handbook, the Support Services Directory, and the Internal Controls Manual.
- B. WSS4s approve or deny, document, create, sign, and emboss vouchers.
- C. WSS4s prepare, key, and compile batches.

#### Administrative Support Staff

- A. Administrative support staff open and date stamp mail and other documents and log warrants.
- B. Administrative support staff may prepare vouchers for input, key, and compile batches.

#### Signature Authority

The administrator has designated \_\_\_\_\_ to sign vouchers or batch header sheets on behalf of the WorkFirst supervisor.

## Separating Duties

- A. If a worker creates a voucher, they can prepare the vendor batch. However, they cannot then approve or enter the batch. The creator of the A19 cannot approve or enter a non-warrantable batch.
- B. No one person has complete control over incoming financial documents such as warrants or bus passes.

## **Section 3--Support Services**

- A. The \_\_\_\_\_ review vouchers and batches before they are submitted to ECDD WorkFirst Program Administration.
- B. The \_\_\_\_\_ enter batches.
- C. WSS4s document in eJAS Notes all vouchers they create.
- D. The supervisor reviews all Exception to Rule requests before they are submitted.
- E. The supervisor limits bulk purchases to one 90-day supply at a time.

## **Section 4--Vouchers and Warrants**

- A. Only WSS4s or above authorize vouchers.
- B. The supervisor requests new vendors. Vendor Payments creates new vendors.
- C. Vendor Payments processes lost or stolen warrants.
- D. Staff cancel and return to ECDD WorkFirst Program Administration all re-directed warrants not picked up by the parent within two weeks.

## **Section 5—Preparing and Entering Batches**

- A. Staff date stamp and review for completeness all vouchers received from vendors.
- B. Staff forward all batches created in a month to ECDD WorkFirst Program Administration by the end of the following month.

## **Section 6—On-the-Job Training and Work Experience**

- A. Signatures of the supervisor, WorkSource Specialist, and employer are obtained prior to the training start date of the contract.
- B. Staff write OJT contracts for up to 12 weeks and at least \$9.00 per hour.
- C. Staff track parent progress in on-site visits during the 1<sup>st</sup>, 3<sup>rd</sup>, 7<sup>th</sup>, and 11<sup>th</sup> week of on-the-job training.

D. Staff track WEX progress at least every two weeks using the Progress Review Form

**Section 7—Tracking funds & Using Reports**

The supervisor runs and reviews:

- A. Allocation Maintenance (09) screen
- B. Client Transportation Payment Allocation Inquiry (15) screen as needed.
- C. JAS Report 201 (Unpaid Voucher Report),
- D. 203 (Outstanding Obligation Report)
- E. 204 (Component/Sub-Category Summary Report) monthly.

I certify I have reviewed this document and provided copies to all WorkFirst staff.

\_\_\_\_\_  
ADMINISTRATOR DATE

Local Internal Controls Plan reviewed and approved by ECDD.

Name	Date
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