

West Florida Regional Planning Council Grant & Contract Procedures and Controls

Grants & Contracts:

Contracts and grant applications are typically prepared by Austin or one of the Managers. Senior Planners may assist in the process. Typical services performed by WFRPC under contracts and grants are planning projects and technical assistance for local governments within its region.

The Managers prepare a budget for the project/grant when the contract is drawn up. Dawn reviews the budget for format and clerical errors. Then Austin reviews and approves the contract and budget and provides Tamie or Kathy with a copy of both as well as a project # and name. Tamie or Kathy creates a contract folder which should include the budget as well as the contract. Tamie or Kathy then enters the new project/job into the MIP the system. Expenditures are not charged to the project until it is set up in the system. In extenuating circumstances, Tamie or Kathy may enter a project without the completed contract and budget based on approval from Austin. The cycle function in MIP is used to track the revenues and expenses for each project. Austin, the Managers, and project planners receive or have access to periodic statements for each of their open projects, which details the budget vs. actual for revenues and expenses. Any problems or issues with the project are discussed at that time.

Revenues:

Billing

A spreadsheet is maintained by the A/R Clerk that tells her when to invoice a grantor (monthly, quarterly, etc). In addition, on new projects billing details and instructions are added to the budget sheet as well. The A/R Clerk prepares the invoice using the Budget vs Actual Reports and the detail job listing in MIP. She also checks with the project planner to find out if there are any required documents that must be sent with the invoice.

When creating TPO invoices, back up documentation is pulled such as the TPO PL Report, Expanded General Ledger detail activity by task for each TPO project, and for each charge, there is a travel voucher and/or a receipt collected in each TPO invoicing binder. The accountant assigned to each of the three TPOs matches each receipt to each charge listed in the General Ledger activity for the specified month invoiced. The Planning Department provides the specified month's PL Report, and the TPO invoice package is then reviewed by the Executive Director, the Deputy Executive Director, or the Transportation Planning Manager. Once the accountant receives a signed copy of the invoice back from the reviewer, the TPO invoice is emailed as an attachment to FDOT to request payment. (For procedures on receipt of payment, please see the Receipt section below regarding electronic transfer receipts.)

The prepared invoices are then reviewed by Dawn, Deputy Executive Director/Finance Director, and Austin, the Executive Director, who sign their approval on the invoice. The invoices are then sent to the local government or other grant providers for reimbursement. Dawn prepares a small number of invoices related to the FTA projects, which are done electronically and before she submits the invoice to the FTA for reimbursement, Mary Beth Washnock approves the electronic submission. These invoices are subject to further management review, as the funds are received from the FTA and disbursed to local organizations.

Revenue is recognized at year-end for the various projects/grants/contracts when the expenses have been incurred and accrued A/R is recorded. At year-end, deferred revenue is calculated by reviewing the job cost reports – any monies received that do not have any related expenses on the report and are not “closed jobs” (at management’s discretion and per management’s review of the respective grant/contract) are deferred. If an advance was received on a project, the bill for the specific project is offset against the advance. All expenses, except payroll, are billed out at the actual incurred cost.

Receipts

Most revenues are billed as described above, and payments are received either through the mail or via wire transfer. The receptionist opens the mail and delivers them to Dawn. Dawn reviews checks received and forwards them to Jill, accounting clerk. Jill makes an electronic deposit and records the receipts into MIP and builds the cash receipts package which includes list of receipts, check copies, check stubs, and wired deposit reports. Jill forwards the receipt package to Austin for his approval and signature. Deposits are made once a week or as needed if a check for a significant amount is received. The checks typically contain the account # to which they should be coded in the memo line. Otherwise, the A/R weekly aging list is used to determine the account coding.

Wire transfers are typically received for amounts that have been invoiced and are recorded when notification has been received of the deposit. An electronic transfer receipt is printed from the Regions website by Dawn or Jill with a copy of the transaction to show the funds have entered the bank account.

Per Dawn, cash (personal check) receipts are typically insignificant, most range from \$10 - \$100 per month with one retiree paying approximately \$1,600 monthly. Personal checks are mostly made up of retiree insurance payments. Another type of cash receipts are charges for copies. If a client requests excessive copies, WFRPC will charge them for copies. Any cash received for the copies is insignificant as WFRPC rarely makes copies for clients. Austin or the front desk receives any cash amounts and includes these amounts in the daily receipts packet and deposit.

Expenses:

The Executive Director and Managers approve all expenses and charges on a project. Once reviewed and initialed, they turn in the expense for reimbursement/payment. The A/P Clerk enters the expenses into MIP, Kathy or a designated backup reviews payables report for accuracy, then checks are printed and the proper entries to record payments are made. Checks are signed by two signers. Authorized signers are Austin, Renee Quick, Mary Beth Washnock, and Dawn Schwartz.

Payroll is billed out at a charge rate (depending on the level of the WFRPC employee) plus an indirect rate. This is the area in which WFRPC makes income in order to pay its administrative and fixed costs.

Eligibility:

Most contracts do not have any eligibility stipulations. The only exception would be a project funded through Federal Home Loan Bank. For the programs that have eligibility requirements,

recipients must meet certain housing requirements to be eligible. Otherwise, most of WFRPC's contracts/grants do not have any eligibility requirements.

Allowed Costs & Activities:

The types of costs allowable depend on the specific contract/grant. The Executive Director and Project Managers typically draw up the contracts or review them and are thus aware of the costs allowable for each contract. They also discuss with the planners what expenses are allowable for each contract. Also, the Executive Director and Managers attend planning funds administration conferences periodically.