

EOWB Policy #: A-007 DRAFT	Effective Date: 01/24/2017
Travel and Business Expense Reimbursement	<input checked="" type="checkbox"/> New <input type="checkbox"/> Revised
Board, Staff, & Other Agents	Page 1 of 2

PURPOSE

This document establishes policy governing the reimbursement of travel and other business expenses incurred during the conduct of Eastern Oregon Workforce Investment Board (EOWB) business.

POLICY

It is EOWB's policy to reimburse EOWB Board members, employees and other agents of EOWB for ordinary, necessary and reasonable expenses when directly related to the transaction of EOWB business as it relates to travel. Those this policy affects are expected to exercise prudent business judgment regarding expenses covered by this Policy.

Necessary and reasonable expenses directly related are those in which there is the expectation of deriving some current or future benefit for EOWB. The employee or Board member is actively engaged in a business meeting or activity necessary to the performance of job/board duties, or a clear business purpose.

Reimbursement for expenses that are not in compliance with this Policy requires the signed written approval of the EOWB Chair, Executive Director, or the supervisor.

Anyone indicated in this policy who are submitting expenses that are not in compliance with this policy and the procedures risk delayed, partial or forfeited reimbursement.

Approval

All travel advance and expense reimbursement forms, together with required accompanying documentation, must be submitted to the employee's immediate supervisor for review and signature of approval. The Executive Director's travel will be approved by the EOWB Chair.

No policy can anticipate every situation that might give rise to legitimate business expenses. Each employee and supervisor must use his/her best professional judgment in determining if an unlisted expense is reimbursable under this Policy.

The following expenses are **not** reimbursable costs for travel. This list is not all inclusive and may be added to at any time by the Executive Director or EOWB.

- Airline club dues
- First class airfare
- In-flight movies/refreshments
- Hotel room movies and other forms of personal entertainment
- Child care costs
- Barbers/hairstylists
- Traffic fines
- Excessive tips and/or tips in addition to pre-applied gratuity
- Alcohol
- Meals that are paid for by an organization or meeting organizer while travelling on company business
- Parties and gifts for organization employees
- Reimbursement for personal miles in excess of the cost of airfare to the same destination

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TRAVEL RATES

Prudent judgement should be used when determining the cost of travel. Whenever possible, the cost of travel will be in compliance with GSA per diem (CONUS) standards for the area or region.

REFERENCE:

OMB Super Circular

CFR Title 48 Part 31, Subpart 31.2 §31.205-46

WIOA Legislation & WIOA Rules and Regulations

APPROVED AT EWOB REGULAR MEETING	DATE: 01/24/2017
WILLIAM ROSHOLT, EOWB EXECUTIVE DIRECTOR	EFFECTIVE DATE: 01/24/2017
SIGNATURE	DATE

EOWB Policy #: A-007 DRAFT	Effective Date: 01/24/2017
Exception Policy	<input checked="" type="checkbox"/> New <input type="checkbox"/> Revised
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PURPOSE:

This policy sets forth the Eastern Oregon Workforce Investment Board's (EOWB) exceptions to established EOWB Policies and Procedures.

BACKGROUND:

An exception to policy is a request to address circumstances that fall outside the ability to comply with and/or conform to a policy, procedure, standard or guideline. In such instances, an exception must be approved by the Executive Director or the EOWB Chair.

POLICY:

All employees are expected to comply with all policies, procedures, standards and guidelines of EOWB. However, there may be a circumstance where an event, item or service will not, in whole or part, comply with established EOWB policy, procedure, standard or guideline. In this circumstance an exception must be approved by the EOWB Executive Director, or in the case of the Executive Director, the EOWB Chair.

At no time will an exception be approved for any EOWB policy, procedure, standard or guideline which would place EOWB at-risk of non-compliance with Federal or State laws, rules or regulations.

Employees must submit a written request for an exception to the Executive Director, or to the EOWB Chair if the request comes from the Executive Director. The written request will state the valid business circumstance and technical reasons of justification for the exception.

Requests will be reviewed for validity and are not automatically approved. The Executive Director or EOWB Chair will either approve or deny the request for exception in writing.

REFERENCE: NONE

ACTION:

This policy will remain in effect from the date it is effective until such time a revision is required.

APPROVED AT EWOB REGULAR MEETING	DATE: 01/24/2017
WILLIAM ROSHOLT, EOWB EXECUTIVE DIRECTOR	EFFECTIVE DATE: 01/24/2017
SIGNATURE	DATE

DRAFT

EASTERN OREGON WORKFORCE INVESTMENT BOARD

**FINANCIAL STATEMENTS AND
SINGLE AUDIT INFORMATION**

For the Year Ended June 30, 2016

Jones & Roth

CPAs & Business Advisors

DRAFT

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Eastern Oregon Workforce Investment Board
La Grande, Oregon

Report on the Financial Statements

We have audited the accompanying financial statements of Eastern Oregon Workforce Investment Board, which comprise the statement of financial position as of June 30, 2016, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Eastern Oregon Workforce Investment Board as of June 30, 2016, and the respective changes in its net assets and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January XX, 2017, on our consideration of Eastern Oregon Workforce Investment Board's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Eastern Oregon Workforce Investment Board's internal control over financial reporting and compliance.

Jones & Roth, P.C.
Eugene, Oregon
January XX, 2017