



**SAN JOAQUIN COUNTY WORKNET
 EMPLOYMENT AND ECONOMIC DEVELOPMENT DEPARTMENT
 POLICIES AND PROCEDURES DIRECTIVE**

DIRECTIVE NO.	EFFECTIVE DATE	APPLICABILITY	PAGE
D-41 Rev 1	November 4, 2022	FMD	1 of 2
SUBJECT: INTERNAL CONTROLS/SEPARATION OF DUTIES			

I. PURPOSE

The purpose of this Directive is to establish procedures to provide reasonable assurance regarding the achievement of the following:

- 1) Transactions are properly executed, recorded and accounted for, in order to:
 - a) Permit the preparation of reliable financial statements and Federal reports;
 - b) Maintain accountability over assets; and
 - c) Demonstrate compliance with Federal statutes, WIOA, the State of California and San Joaquin County
- 2) Funds, property and other assets are safeguarded against loss from unauthorized use or disposition.

II. GENERAL INFORMATION

Internal Controls are necessary to safeguard property and electronically stored information, and to provide for the accountability and proper use of department funds.

References:

- 2 CFR 200.400 Policy Guide for Cost Principles, Sound Management Practices
- 2 CFR 200.303 Internal Controls
- 2 CFR 200.61 Definition – Internal Controls
- 2 CFR 200.62 Definition – Internal Control Over Compliance Requirements
- 2 CFR 200.302 Financial Management

III. POLICY

It is the administrative policy of EEDD that the guidelines and procedures included herein shall govern the internal control over property, electronically stored data, and fiscal responsibilities.

IV. PROCEDURE

EEDD practices the following financial management standards:

- 1) Identification of all receipts and expenditures by funding source or allocation method.
- 2) Practices accurate, current and complete disclosure.
- 3) Maintains records that identify source and application of funds.
- 4) Performs effective control over and accountability for assets.
- 5) Compares expenditures to budgets on a monthly basis.
- 6) Follows written procedures for purchasing of goods and services.
- 7) Applies procedures for determining if costs are allowable, reasonable and necessary.

Roles and responsibilities have been defined and EEDD follows written policies and procedures. Training is provided when necessary. Effective oversight is maintained and communication and information sharing occurs regularly. Accurate and timely reports are prepared and distributed each month and budget controls are in place. Asset management is conducted annually.

V. QUESTIONS REGARDING THIS DIRECTIVE

May be referred to the Executive Director of EEDD via Managers or designee.

VI. UPDATE RESPONSIBILITY

The Executive Director of EEDD and/or designee shall be responsible for updating this directive, as appropriate.

VII. APPROVED



PATRICIA VIRGEN
EXECUTIVE DIRECTOR

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