

WAC 131-47-095 Reporting requirements. Successful applicants for project even start will be required to report fiscal, program, and client data to state board for community and technical colleges upon request.

At a minimum, applicants are required to ensure that:

(1) Financial systems allow for effective control and accountability for all program funds, property, and other assets, including use for authorized purposes only.

(2) Accounting systems will meet and comply with generally accepted accounting principles. Transactions will be supported by source documentation which identifies the source and use of the contract funds.

(3) The agency records management system provides for systematic accumulation; filing; retention of appropriate records; all contract documentation of accountability and an inventory of nonexpendable items. Included are vouchers; receipts; materials and equipment cost; facilities usage; and, general indirect costs.

(4) Program and client data are available at a minimum on a quarterly basis. Attendance records are kept on all participants.

[Statutory Authority: Chapter 28B.50 RCW. WSR 98-15-003, § 131-47-095, filed 7/2/98, effective 8/2/98. Statutory Authority: Chapters 28A.610 and 28B.50 RCW and RCW 28B.50.915. WSR 93-19-079, § 131-47-095, filed 9/15/93, effective 10/16/93.]