Financial Management and Procedures Manual Implementation
Effective March 30, 2026

I. Purpose

This Policy Crosswalk documents the consolidation of previously adopted fiscal policies into the newly adopted Financial Management and Procedures Manual (Effective March 30, 2026).

This crosswalk ensures:

- Transparency in governance updates
- Elimination of duplication
- Clear supersession of outdated fiscal policies
- Alignment with 2 CFR Part 200 (Uniform Guidance)
- Consistent application across all funding streams

Unless otherwise noted, policies identified as "Superseded" are incorporated into the Financial Management and Procedures Manual and are no longer maintained as stand-alone documents.

II. CONSOLIDATED / SUPERSEDED POLICIES

The following policies are fully absorbed into the Financial Management and Procedures Manual and are hereby superseded as stand-alone policies effective March 30, 2026.

Former Policy Title	Status	Incorporated Into
Cost Allowability	Superseded	Part I – Cost Principles; Sections 4, 5, 10
Match and Leverage	Superseded	Section 17 – Match Tracking and Cost Share Controls
Procurement Policy	Superseded	Section 10 – Procurement Standards and Procedures

Former Policy Title	Status	Incorporated Into
Subrecipient Monitoring (Fiscal Components)	Superseded	Section 5; Section 13
Subrecipient vs. Contractor Determination	Superseded	Section 15
Transfer of Funds Policy (Fiscal Components)	Superseded	Section 7 – Budget Monitoring and Authority
Related-Entity Transactions and Costs	Superseded	Sections 10 and 14 (Procurement and Fraud Controls)
Internal Controls for Certification (Fiscal Components)	Superseded	Entire Financial Management and Procedures Manual
Revenue and Receipt Policy (if separate)	Superseded	Section 6 – Cash Drawdown and Revenue Recognition

These policies are archived for historical reference but are no longer active.

III. POLICIES RETAINED WITH FISCAL CROSS-REFERENCE

The following policies remain active but are revised to reference the Financial Management and Procedures Manual for fiscal controls.

Policy Title	Status	Fiscal Reference
Incentives	Retained (Revised)	Section 4 – Participant Financial Workflow
Needs Related Payments	Retained (Revised)	Section 4
Supportive Services – Documentation	Retained (Revised)	Section 4
Incumbent Worker Training	Retained (Revised)	Sections 3, 4, 10
Monitoring and Oversight (Programmatic)	Retained (Revised)	Section 13

Policy Title	Status	Fiscal Reference
General Terms and Conditions	Retained (Revised)	Entire Financial Manual governs fiscal procedures

IV. POLICIES REMAINING FULLY STAND-ALONE

The following policies remain separate and are not replaced by the Financial Management and Procedures Manual:

Governance and Ethics

- Conflict of Interest Policy
- Whistleblower and Fraud Reporting Policy
- One-Stop Operator Policy
- Infrastructure Funding Agreement (IFA)

Equal Opportunity and Legal Compliance

- Equal Opportunity and Nondiscrimination
- Non-Discrimination and General Grievance
- Processing Grievances and Complaints
- Protection of Personally Identifiable Information
- Selective Service Registration
- Priority of Service

Programmatic Policies

- Assessment
- Credential Attainment Policy
- Follow-Up Services
- Placement and Performance Accountability
- Youth and Young Adult Services
- On-the-Job Training
- Self-Sufficiency Wage

- Participant Files and Records Management

These policies govern programmatic, eligibility, or statutory compliance functions and are not replaced by the fiscal manual.

V. Governance Statement

Effective March 30, 2026:

The Financial Management and Procedures Manual supersedes all prior stand-alone fiscal management policies listed in Section II of this Crosswalk.

All fiscal operations shall be governed exclusively by the Financial Management and Procedures Manual unless a funding agency requires supplemental written procedures.

Board approval of the Financial Management and Procedures Manual constitutes formal adoption of this consolidation.

VI. Documentation and Archiving

Superseded policies shall:

- Be marked “Superseded Effective March 30, 2026.”
- Be retained electronically for record history.
- Not be used for operational guidance after the effective date.

VII. Internal Control Assurance

This consolidation strengthens internal controls by:

- Eliminating conflicting fiscal procedures
- Standardizing oversight processes
- Centralizing Uniform Guidance compliance
- Improving monitoring readiness
- Enhancing audit defensibility