

Employment Security Department

WASHINGTON STATE

Workforce Innovation and Opportunity Act Policy Employment System Administration and Policy

Washington envisions a nationally recognized fully integrated One-Stop system with enhanced customer access to program services, improved long-term employment outcomes for job seekers and consistent, high quality services to business customers. In order to achieve this vision, Employment System Administration and Policy sets a common direction and standards for Washington's WorkSource system through the development of WorkSource system policies, information memoranda, and technical assistance.

Policy Number: 5240

To: Washington WorkSource System

Effective Date: October 1, 2015

Subject: Financial Reporting

1. Purpose:

To communicate the financial reporting requirements for recipients of Workforce Innovation and Opportunity Act (WIOA) Title I funds.

2. Background:

All recipients of funding under the Workforce Innovation and Opportunity Act (WIOA) must submit reports as required by the U.S. Department of Labor (DOL) and the Washington State Employment Security Department (ESD).

3. Policy:

Local Workforce Development Boards (LWDBs) must submit all necessary reports within the time period specified. Failure to submit mandatory reports on a timely basis may result in delays in the processing of reimbursement requests, and require corrective actions. Such delays may be necessary to enable ESD to determine the nature and extent of the issue or issues that prevent, delay, or prohibit an LWDB from meeting statutory requirements.

Reporting Requirements

LWDBs must submit the following Financial Reports:

Quarterly Reporting

Quarterly financial reports are due within 30 calendar days after the end of the report period. The quarterly report reflects expenditures, accruals, and obligations for the time period being reported. Reports are due by October 31, January 31, April 30, and July 31. If a closeout report has not been received for a grant and/or contract that has ended, then a quarterly report must be filed.

LWDBs must report the quarterly fiscal activity on the WIOA Quarterly Financial Status Report per instructions attached to the form.

If LWDBs and other service providers do not comply with the reporting requirements of this policy, corrective action may be required by ESD. During the period of corrective action, LWDBs may be required to report on a monthly basis. LWDBs may also be required to report on a monthly basis when an LWDB has received audit findings or fiscal monitoring findings. Submission of monthly bank reconciliations may also be required as part of the corrective action or as a result of audit or fiscal monitoring findings.

Recipients of National Dislocated Worker Grants (NDWGs) and other state subrecipients must report fiscal activities on a WIOA Quarterly Financial Status Report per instructions found on the form.

A final financial report must be filed within 60 days after grant funds are expended. Grant settlement packages will indicate the date the settlement is due to ESD. See [WIOA Title I Policy 5245 – Grants or Contracts Closeout](#) (Settlement).

4. Definitions:

None.

5. References:

All fiscal policies and guidance letters published for WIOA are governed, as appropriate, under:

- [Public Law 113-128](#)
- [2 CFR Part 200 Subpart D-Post Federal Award Requirements-Standards for Financial and Program Management 200.302 Financial Management](#)
- [Federal Register Vol.65, No.124: Resource Sharing for Workforce Investment Act One-Stop Centers](#)
- [Generally Accepted Accounting Principles \(GAAP\)](#)

6. Supersedes:

NA

7. Website:

<http://wpc.wa.gov/adm/policy>

8. Action:

Local Workforce Development Boards and their contractors, as well as Employment Security Regional Directors, should distribute this policy broadly throughout the system to ensure that WorkSource System staff are familiar with its content and requirements.

9. Attachments:

None.

Direct Inquiries To:

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