**Workforce Investment Act Title I-B
Washington State Policies**

 **SECTION B: Fiscal Controls and Accounting Guidelines**

*Grantees, subrecipients, and contractors funded under the Workforce Investment Act, (WIA) whether in whole or in part, must abide by the Workforce Investment Act of 1998, the WIA Regulations, all applicable Office of Management and Budget (OMB) circulars, state requirements in laws and rules (Revised Code of Washington and Washington Administrative Code) Office of Financial Management (OFM) policies, and the Washington State WIA policies.*

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| --- | --- |
| **EFFECTIVE DATE:WIA POLICY NUMBER:SUBJECT:** | June 4, 20013250Subrecipient Requirements  |

 [BACKGROUND](http://www.wa.gov/esd/1stop/policies/documents/archive/3250.htm#BACKGROUND) | [POLICY](http://www.wa.gov/esd/1stop/policies/documents/archive/3250.htm#POLICY) | [DEFINITIONS](http://www.wa.gov/esd/1stop/policies/documents/archive/3250.htm#DEFINITIONS) | [REFERENCES](http://www.wa.gov/esd/1stop/policies/documents/archive/3250.htm#REFERENCES)[SUPERSEDES](http://www.wa.gov/esd/1stop/policies/documents/archive/3250.htm#SUPERSEDES) | [WEBSITE](http://www.wa.gov/esd/1stop/policies/documents/archive/3250.htm#WEBSITE) | [INQUIRIES](http://www.wa.gov/esd/1stop/policies/documents/archive/3250.htm#INQUIRIES)

**BACKGROUND**

As the Grant Recipient for Workforce Investment Act (WIA) funds in the state of Washington, the Employment Security Department is responsible to ensure that expenditure of all WIA funds, whether at the state or local level, meet the requirements of the Act, regulations, and all related fiscal circulars.

**POLICY**

Fiscal agents for each Workforce Development Council (WDC), and any other entity authorized to subcontract WIA funds, shall include in these subcontracts assurances that acceptable standards for accountability are observed. Additionally, when applicable, such contracts shall ensure that subrecipients’ systems provide the necessary information and controls needed to comply with the current regulations published by the Department of Labor. Such information shall include CFDA numbers, mandatory audit requirements, debarments, and the use of all appropriate OMB circulars.

Subrecipient accounting systems must follow the current Generally Accepted Accounting Principles (GAAP).

**DEFINITIONS**

None.

**REFERENCES**

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

* Public Law 105-200
* 20 CFR Part 652
* 29 CFR Part 93
* 29 CFR Part 95
* 29 CFR Part 98
* OMB Circular A-110: Administrative Requirements
* OMB Circular A-122: Cost Principles for Non Profits;
* OMB Circular A-133: Audit of State and Local Government;
* OMB Circular A-133: Compliance Supplement;
* OMB Circular A-21: Cost Principles for Education Institutions;
* OMB Circular A-87: Revised Cost Principles for State and Local Government and Indian Tribal Government
* Federal Register Vol. 65, No. 124: Resource Sharing for Workforce Investment Act One-Stop Centers; and
* Generally Accepted Accounting Procedures (GAAP)

**SUPERSEDES**

None. This communication is new.

**WEBSITE**

<http://www.wa.gov/esd/policies/title1b.htm>

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