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(SN07)
WIOA BULLETIN NO. 07-17

DATE: January 26, 2017

TO: WIOA Partners

SUBJECT: Policy on Audit Requirements and Resolutions

I. PURPOSE:

To communicate the audit requirements for entities receiving funds under Title I of WIOA from the State of Hawaii.

II. BACKGROUND:

All entities will comply with the requirements listed below:

- 2 CFR Part 200, Subpart F Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; Final Rule
- Title I of the Workforce Innovation and Opportunity Act (WIOA) of 2014, Section 185

III. POLICY:

A subrecipient/subgrantee that expends \$750,000 or more in Federal awards during the agency's fiscal year must have a single audit or program-specific audit conducted for that year in accordance with the provisions of 2 CFR Part 200, Subpart F.

IV. GUIDELINES:

- A reasonably proportionate share of the costs of required audit services is an allowable cost in accordance with 2 CFR Part 200.425.
- Upon completion of the audit, the data collection form and reporting package for the Federal Audit Clearinghouse must be submitted by the earlier date of either (1) thirty (30) calendar days after receipt of the

auditor's report or (2) nine months after the end of the audit period in accordance with 2 CFR Part 200.512.


- The subrecipient/subgrantee is responsible for follow-up and corrective action on all audit findings against its agency in accordance with 2 CFR Part 200.511.
- Each agency that provides a WIOA subaward to a subrecipient/subgrantee is responsible for ensuring its subrecipient's compliance with 2 CFR Part 200, Subpart F.

V. INQUIRIES:

Inquiries regarding this bulletin may be directed to Kim Saito, Kim.A.Saito@hawaii.gov or (808) 586-8903.

VI. REFERENCES:

- 2 CFR Part 200.425 and 2 CFR Part 200, Subpart F, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Final Rule
- Title I of the Workforce Innovations and Opportunity Act (WIOA) of 2014, Section 185
- 20 CFR Part 683.210



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