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**(SN 12)**  
**WIOA BULLETIN NO. 12-17**

**DATE:** April 13, 2017

**TO:** WIOA Partners

**SUBJECT:** Financial Closeout Reporting Forms and Instructions

**I. PURPOSE:**

To provide financial closeout reporting forms and instructions to be used by the fiscal agents for the local areas.

**II. BACKGROUND:**

In accordance with the Workforce Innovation and Opportunity Act (WIOA) section 184(a)(1) the Workforce Development Council (WDC) is establishing closeout reporting requirements to finalize the accounting of cash disbursements and expenditures for agreements with the local areas.

Local areas shall comply with the Uniform Guidance at 2 CFR Part 200 including the U.S. Department of Labor's (USDOL's) approved exceptions at 2 CFR Part 2900 to account for WIOA financial transactions.

**III. REPORT FORMS AND INSTRUCTIONS:**

- Form WIOA 5 – Closeout Checklist  
<https://labor.hawaii.gov/wdc/files/2013/01/Copy-of-Closeout-Check-List.xls>
- Form WIOA 6 – Closeout Reconciliation and Summary  
<https://labor.hawaii.gov/wdc/files/2013/01/Closeout-Reconciliation.doc>
- Form WIOA 7 – Subrecipient Release Form  
<https://labor.hawaii.gov/wdc/files/2013/01/Subrecipient-Release-Form.doc>
- Form WIOA 8 – Subrecipient's Assignment of Refunds, Rebates and Credits  
<https://labor.hawaii.gov/wdc/files/2013/01/Subrecipient-Assignment-Form.doc>
- Form WIOA 9 – Final Inventory Certification

<https://labor.hawaii.gov/wdc/files/2013/01/Inventory-Certification.doc>

- Form WIOA 10 – Equipment Inventory Listing  
<https://labor.hawaii.gov/wdc/files/2013/01/Copy-of-Equipment-Listing.xls>
- Instructions for Form WIOA 10 – Equipment Inventory Listing  
<https://labor.hawaii.gov/wdc/files/2013/01/Instructions-for-Inventory-Listing.doc>
- Form WIOA 11 – Subrecipient's Closeout Tax Certification  
<https://labor.hawaii.gov/wdc/files/2013/01/Tax-Certification.doc>

#### **IV. EFFECTIVE DATE:**

The new financial closeout reporting forms should be used effective with the closeout of the PY15 agreements which are due on August 31, 2017. For subsequent agreements, closeouts are due sixty (60) days after the termination of the agreement.

#### **V. INQUIRIES:**

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

#### **VI. REFERENCES:**

- Title I of the Workforce Innovations and Opportunity Act (WIOA) of 2014
- 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Final Rule
- 2 CFR Part 2900, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Final Rule

  
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