DATE: October 6, 2017

TO: WIOA Partners

SUBJECT: Financial Reporting Forms, Instructions, and Additional Procedures

I. PURPOSE:
To provide financial reporting forms, instructions, and additional procedures to be used by the local workforce development boards.

II. BACKGROUND:
WIOA Bulletin 15-16 issued the financial reporting forms and instructions required for payment requests and monthly expenditure reporting. WIOA Bulletin 15-16, Change 1 implements additional reporting procedures and requirements to strengthen the fiscal review processes for the WIOA contracts. The report forms are primarily the same, but additional documentation and information will be required for Form WIOA 1, 2, and 3 as shown below in bold italics and specified in the respective instructions.

III. REPORT FORMS AND INSTRUCTIONS:

- Form WIOA 1 - Subrecipient's Request for Advance or Reimbursements
  Page 1, line 8g, Estimated Disbursements – a list of planned disbursements is now required. Page 2 has been added to include a list of planned disbursements;

- Instructions – Form WIOA 1, Subrecipient’s Request for Advance or Reimbursement;

- Form WIOA 2 – Expenditure Register, Local Adult, Dislocated Worker, and Administrative Programs;

- Instructions – Form WIOA 2, Expenditure Register - Local Adult,
Dislocated Worker, and Administrative Programs

At the end of each quarter, local areas must submit copies of expense reports from One-Stop Operator and service provider contractors;

- Form WIOA 3 – Expenditure Register, Local Youth Program; and
- Instructions – Form WIOA 3, Expenditure Register - Local Youth Program

At the end of each quarter, local areas must submit copies of expense reports from One-Stop Operator and service provider contractors.

IV. EFFECTIVE DATE:
The additional procedures applicable to the WIOA report forms will be effective with the quarterly reports for the period ending September 30, 2017 which is due on October 31, 2017. The additional procedures applicable to the request for funds will be effective for any requests received after October 31, 2017.

V. INQUIRIES:
Inquiries regarding this bulletin may be directed to Kim Saito, 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
- TEGL 2-16, Revised ETA-9130 Financial Report, Instructions, and Additional Guidance

ALLICYN C.H. TASAKA
Executive Director

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