

ALABAMA WORKFORCE INVESTMENT SYSTEM

Office of Workforce Development
401 Adams Avenue
Post Office 5690
Montgomery, Alabama 36103-5690

January 5, 2011

GOVERNOR'S WORKFORCE DEVELOPMENT DIRECTIVE NO. PY99-20, Change 17

SUBJECT: *Statewide WIA Fiscal Procedures Manual*

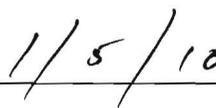
- Purpose.** This Directive transmits a revised page for the July, 2000 edition of the Governor's *Statewide WIA Fiscal Procedures Manual*.
- Discussion.** Effective January 1, 2011, in accordance in Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, non-Federal entities that expend \$500,000 or more in a year in Federal awards shall have a single or program-specific audit conducted in accordance with the provisions of OMB Circular Number A-133, Subpart B—Audits. Guidance on determining Federal awards expended is provided in A-133§ .205. This change necessitates a revision to the *Statewide WIA Fiscal Procedures Manual* page III-23.
- Action.** Please replace the existing page in the *Statewide WIA Fiscal Procedures Manual* with the following revised page:

III-23 (Revised 01/11)
- Contact.** Any questions regarding this Directive should be referred to Bill Hornsby, Supervisor, Workforce Development Division, State Programs and Divisional Budget Management Section. (Telephone: (334) 242-5847 or Email: bill.hornsby@adeca.alabama.gov).



Matthew Hughes, Director
Governor's Office of Workforce Development

Date



Attachment

- (2) **Due Date/Submittal of Audit Report.** Within the earlier of 30 days after receipt of the audit reports or nine months after the end of the audit period, any ADECA subrecipient that meets the requirements of 305-6-1-.04 (1) shall submit a data collection form and the reporting package described in §.320 directly to the ADECA Audit Section (see address below). The subrecipient and the auditor shall complete their respective sections of the data collection form. The data collection form will include all the elements similar to those outlined in A-133 §.310b Note: The data collection form will be approved by OMB; thus, the one included as Appendix A to the ADECA AUDIT POLICY may be subsequently revised by OMB. When the audit reporting package is not expected to be submitted to ADECA within nine (9) months after the end of the audit period, the signatory or other subrecipient official must specify delivery date of the report (in writing) to the Audit Section. In accordance with OMB Circular A-133, Subpart D., §.400 (a) or (b), the cognizant or oversight agency is responsible for granting extensions. The mailing address for submittal of the reporting package is as follows:

Alabama Department of Economic & Community Affairs (ADECA)
Attention: Audit Section
P. O. Box 5690
Montgomery, Alabama 36103-5690

- (3) Subrecipients shall submit one copy of the reporting package defined above within 30 days after issuance of the audit report to the central clearinghouse located at the following address:

Federal Audit Clearinghouse
Bureau of the Census
1201 E. 10th Street
Jeffersonville, Indiana 47132

- (4) As a result of State legislation (Act 94-414), all subrecipients who receive or disburse any public funds (State or Federal) must submit a copy of the audit report to:

Department of Examiners of Public Accounts
Attention: Audit Report Repository
P. O. Box 302251
Montgomery, Alabama 36130-2251

- (5) Subrecipients who expend ADECA federal awards, but expended less than \$500,000 in total federal or state awards shall submit one copy of the applicable subrecipient financial statement audit to:

Alabama Department of Economic & Community Affairs (ADECA)
Attention: Audit Section
P. O. Box 5690
Montgomery, Alabama 36103-5690

Please refer to the ADECA Audit Policy for other applicable requirements.