

WORKFORCE INVESTMENT ACT

STATE OF TENNESSEE
DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT

SUPPLEMENTARY FINANCIAL GUIDE to the One-Stop Comprehensive Financial Management Technical Assistance Guide

**FOR LOCAL WORKFORCE INVESTMENT AREAS (LWIAs) AND STATEWIDE
CONTRACTORS
FOR THE WORKFORCE INVESTMENT ACT (WIA)**

REVISED MARCH 2008

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SECTION I

INTRODUCTION

The information contained in this supplementary guide and the One-Stop Comprehensive Financial Technical Assistance Guide (One Stop Financial TAG), is designed, not only to provide management tools for the WORKFORCE INVESTMENT ACT (WIA) financial management system, but, to aid the chief elected officials and the administrative entities in establishing procedures that are essential for a smooth operation and in order to define and limit financial liability.

This Tennessee Department of Labor and Workforce Development Supplementary Financial Guide is intended to be used in addition to the One-Stop Comprehensive Financial Management Technical Assistance Guide distributed by the U.S. Department of Labor (July 2002). This supplementary guide pertains exclusively to the directives of the Tennessee Department of Labor and Workforce Development (and Finance and Administration) requirements. Information included in this guide is intended to address the financial reporting and auditing requirements specific to the Tennessee Department of Labor and Workforce Development as it relates to the Workforce Investment Act.

Title I funds, appropriated to Local Workforce Investment Areas (LWIAs), are based upon formula and distributed upon the approval of the local plan. Expenditures for the WIA program should be in accordance with the local plan approved. This plan must include:

"(a) In General- Each local board shall develop and submit to the Governor a comprehensive 2-year local plan (referred to in this title as the "local plan"), in partnership with the appropriate chief elected officials. The plan shall be consistent with the State plan.

Under Title I, the Governor designates LWIAs. The chief elected official in a local area shall serve as the local grant recipient for, and shall be liable for any misuse of, the grant funds allocated to the local area... In order to assist in the administration of the grant funds, the chief elected official or the Governor,may designate an entity to serve as a local grant Subrecipient for such funds, or as a local fiscal agent. Such designation shall not relieve the chief elected official or the Governor of the liability for any misuse of the grant funds..." (Section 117). Workforce Investment Act Grant funds will flow from the Tennessee Department of Labor and Workforce Development (TDLWD) to the local grant recipient.

All Subrecipients must show proven ability to carry out the program and should have the resources to minimize the entities' liability for misspending of funds.

PLANNING ALLOCATIONS

Each year, each LWIA will receive two separate allocations, one for the program year (PY), contracts running from July to June (April - June for Youth) and the other one for the fiscal year (FY), contracts running from October to June. Separate contracts will be issued for both periods and separate reporting will be required.

THE CONTRACT PACKAGE

To insure uniformity, a contract numbering system has been designed to control the flow of funds by funding period and contracts from TDLWD to the local grant recipient. Where the local grant recipient and the administrative entity are one and the same, the contract and flow of funds will be between two parties, the state and local administrative entity. Otherwise a third party contractual agreement will be necessary between the local entities.

Two required components in the contractual agreement are:

1. a budget for proposed expenditures for the program year, or fiscal year.
2. written instructions from the Chief Local Elected Official, regarding the State's distribution of funds.

TRANSFERS

LWIAs may transfer, through contract modifications, **up to 30 percent** of its original allocation between the adult and dislocated workers contracts during the program year as described and allowed in the Workforce Investment Act with prior approval from TDLWD. Since allocations will be divided between program year and fiscal year, transfer may only occur from program year to program year and from fiscal year to fiscal year, respectively.

COST ALLOCATION PLANS/INDIRECT COST RATE PROPOSALS

If TDLWD is your Cognizant Agency, submit your Cost Allocation Plan, or Indirect Cost Rate proposal within 6 months of the end of your fiscal year. Cost allocation plans/Indirect Cost Rate proposals should be directed to the address below for approval:

**Tennessee Department of Labor and Workforce Development
Fiscal and Administrative Services Division
220 French Landing Drive, Floor 4-A
Nashville, TN 37243**

***See Chapter II-8 of One-Stop Financial TAG for guidance regarding Cost Allocation Plans**

SECTION II

STATE OF TENNESSEE PROVISIONS TO IMPLEMENT THE WORKFORCE INVESTMENT ACT

PROVISION NO. 1

CONTRACT PAYMENT METHOD AND FINANCIAL REPORTING

The financing of the WIA program will be on limited advance or reimbursement basis in accordance with procedures established by the Tennessee Department of Labor and Workforce Development. At no time shall the Subrecipient or contractor retain funds, which exceed immediate cash needs.

To request funds, the local grant recipient or contractor will follow the procedures below:

- A. The local grant recipient or contractor will be required to request payment on a WIA/drawdown request form timing their requests to coincide with cash needs so that no excess cash is drawn down. It must be received by the Department by noon of the last day of each week.
- B. Disbursements will be processed and credited to bank account by ACH or journal voucher depending upon the entity requesting funds.
- C. The WIA Drawdown Request needs to be completed according to instructions issued by the Tennessee Department of Labor and Workforce Development for timely payment processing. **(see form and instruction as Attachment A).**
- D. In order to report WIA program costs, local grant recipient or contractor shall prepare the Monthly Expenditures Reports in accordance with procedures established by the Tennessee Department of Labor and Workforce Development. These reports shall conform to requirements and negotiated items set forth in the contract **(see form and instruction as Attachment B).**
- E. For all WIA programs, the Quarterly Report must be submitted in accordance with procedures established by the Department of Labor and Workforce Development. These reports will include any Program Income, Rebates, Refunds, etc. for the quarter on **an accrual basis**. **(see form and instruction as Attachment C).**

TIMELINESS OF REPORTS

ACCURATE AND TIMELY SUBMITTAL OF INFORMATION IS CRITICAL TO THE FINANCIAL FUNCTIONS. All required reports, i.e. WIA drawdown requests, monthly expenditure reports, quarterly reports, matching reports, program income, stand-in costs, status of federal funds reports, and contract closeout packages must be submitted timely.

Each of the above reports has a specific due date listed in the instructions to the report, usually the 20th or 25th day of the month following the reporting month. Procedures listed below detail the criteria for enforcement of sanctions as a result of untimely reporting.

CONTRACTORS ON ADVANCE

1ST UNTIMELY REPORT – Warning letter sent

2ND UNTIMELY REPORT – Warning letter sent

3RD UNTIMELY REPORT – Warning letter sent. Payments switched to reimbursement method beginning with the next drawdown requests.

4TH UNTIMELY REPORT – Drawdown requests, beginning with 4th late report, not paid until timely receipt of subsequent month's reports.

CONTRACTORS ON REIMBURSEMENT

1ST UNTIMELY REPORT - Warning letter

2ND UNTIMELY REPORT- Warning letter

3RD UNTIMELY REPORT – Drawdown requests, beginning with 3rd late report, not paid until timely receipt of all monthly/quarterly reports.

ACH FORM

INSTRUCTION FOR COMPLETION OF AUTOMATIC DIRECT DEPOSITS (ACH)

In order to have funds automatically deposited directly in your bank account, Form FA-0825 must be completed.

1. **NAME** - Name in which warrant is issued.
2. **FIN OR SSN** - Federal Identification Number or, if an individual, Social Security Number.
3. **DEPOSITORY NAME** - Name of Bank.
4. **BRANCH** - Name of branch of bank which maintains the account.
5. **CITY** - City in which bank is located.
6. **STATE** - State in which bank is located.
7. **ZIP** - Zip Code where bank is located.
8. **TRANSIT/ABA NO.** - Transit routing number assigned to bank by Federal Reserve. Ask bank officials for number.
9. **ACCOUNT NO.** - Bank account number of agency or individual.
10. **NAME** - Print name of agency or individual.
11. **DATE** - Current date.
12. **SIGNED** - Official signatory or alternate.

To obtain the copy of Automatic Direct Deposits (ACH) form, you may contact us at the following address:

**Tennessee Department of Labor and Workforce Development
Fiscal and Administrative Services Division
220 French Landing Drive, Floor 4-A
Nashville, TN 37243**

SIGNATURE AUTHORIZATION

State of Tennessee
 Dept. of Labor & Workforce Development
 8th Floor, Andrew Johnson Tower
 710 James Robertson Pkwy
 Nashville, TN 37243-0656

Contracts Covered by this Authorization: **ALL WIA CONTRACTS**

Grantee's Name:

Please, accept only the following signatures as approval on the fiscal documents received by the Tennessee Department of Labor and Workforce Development. The employee's initials will follow each signature if other than the Chief Local Elected Official.

We will advise you immediately of any changes and will submit a new authorization of all signatures as changes occur.

SUBGRANTEES AUTHORIZED TO SIGN FOR THE CHIEF LOCAL ELECTED OFFICIAL

Employee's Name, Title, and Organization (Please, type)	Chief Local Elected Official's Name signed by authorized Individual with her/his initials	Document Restriction, if Applicable

APPROVED BY:

Chief Local Elected Official (Signature)

Chief Local Elected Official (Printed)

Harold Shackelford, Fiscal and Administrative Services, Administrator
 Department of Labor and Workforce Development

SIGNATURE AUTHORIZATION

State of Tennessee
Dept. of Labor & Workforce Development
8th Floor, Andrew Johnson Tower
710 James Robertson Pkwy
Nashville, TN 37243-0656

Contracts Covered by this Authorization: ALL WIA CONTRACTS

Grantee's Name:

Please, accept only the following signatures as approval on the fiscal documents received by the Tennessee Department of Labor and Workforce Development. The employee's initials will follow each signature if other than the Administrative Entity.

We will advise you immediately of any changes and will submit a new authorization of all signatures as changes occur.

SUBGRANTEES AUTHORIZED TO SIGN FOR THE ADMINISTRATIVE ENTITY

Employee's Name, Title, and Organization (Please, type)	Administrative Entity's Name signed by authorized employee with her/his initials	Document Restriction, if Applicable

APPROVED BY:

Chief Financial Officer or LWIA Administrative Director (Signature)

Chief Financial Officer or LWIA Administrative Entity Director (Printed)

Harold Shackelford, Fiscal and Administrative Services, Administrator
Department of Labor and Workforce Development

SIGNATURE AUTHORIZATION

State of Tennessee
 Dept. of Labor & Workforce Development
 8th Floor, Andrew Johnson Tower
 710 James Robertson Pkwy
 Nashville, TN 37243-0656



Contracts Covered by this Authorization: ALL WIA CONTRACTS

Grantee's Name:

Please, accept only the following signatures as approval on the fiscal documents received by the Tennessee Department of Labor and Workforce Development. The employee's initials will follow each signature if other than the Chief Local Elected Official/Administrative Entity.

We will advise you immediately of any changes and will submit a new authorization of all signatures as changes occur.

SUBGRANTEES AUTHORIZED TO SIGN FOR THE CHIEF LOCAL ELECTED OFFICIAL /ADMINISTRATIVE ENTITY

Employee's Name, Title, and Organization (Please, type)	Chief Local Elected Official 's/ Administrative Entity's <small>Name signed by authorized employee with his/her initials</small>	Document Restriction, if Applicable
Dr. Susan Smith Director LWIA	<i>Pat Sanford ss</i>	
John Victor Director LWIA	<i>Pat Sanford jv</i>	
Cindy Roberts Assistant Director LWIA	<i>Pat Sanford cr</i>	
Joan Pamela Assistant Director LWIA	Pat Sanford JP	

APPROVED BY:

The Chief Local Elected Official/LWIA Administrative Entity Director (Signature)

Pat Sanford

The Chief Local Elected Official/LWIA Administrative Entity Director (Printed)

Harold Shackelford, Fiscal and Administrative Services, Administrator
 Department of Labor and Workforce Development

PROVISION NO. 2

WITHHOLDING OF PAYMENT

The State may discontinue the current cash needs payment method and make payments under a reimbursement method when Subrecipients or Contractors:

- A. Do not follow payment and reporting requirements;
- B. Fail to meet project objectives or contract conditions;
- C. Are indebted to the State of Tennessee; or
- D. Do not comply with cash management requirement

If any of the conditions described above exist, the State may withhold payment until the condition is corrected. **(Please refer to CFR 29 Part 95.22 and CFR Part 97.21)**

CFR 29 Part 95.22

- (h) Unless otherwise required by statute, DOL shall not withhold payments for proper charges made by recipients at any time during the project period unless paragraphs (h)(1) or (h)(2) of this section apply.
 - (1) A recipient has failed to comply with the project objectives, the terms and conditions of the award, or Federal reporting requirements.
 - (2) The recipient or subrecipient is delinquent in a debt to the United States as defined in OMB Circular A-129, "Managing Federal Credit Programs." Under such conditions, DOL may, upon reasonable notice, inform the recipient that payments shall not be made for obligations incurred after a specified date until the conditions are corrected or the indebtedness to the Federal Government is liquidated.

CFR 29 Part 97.21

- (g) *Withholding payments.*
 - (1) Unless otherwise required by Federal statute, awarding agencies shall not withhold payments for proper charges incurred by grantees or subgrantees unless—
 - (i) The grantee or subgrantee has failed to comply with grant award conditions or
 - (ii) The grantee or subgrantee is indebted to the United States.
 - (2) Cash withheld for failure to comply with grant award condition, but without suspension of the grant, shall be released to the grantee upon subsequent compliance. When a grant is suspended, payment adjustments will be made in accordance with § 97.43(c).
 - (3) A Federal agency shall not make payment to grantees for amounts that are withheld by grantees or subgrantees from payment to contractors to assure satisfactory completion of work. Payments shall be made by the Federal agency when the grantees or subgrantees actually disburse the withheld funds to the contractors or to escrow accounts established to assure satisfactory completion of work.

PROVISION NO. 3

CASH MANAGEMENT

- A. The Subrecipients or Contractors shall minimize the time elapsing between the receipt of WIA funds and disbursements in order to maintain a minimum cash balance.
- B. The Subrecipients or Contractors shall maintain an adequate system of internal control to safeguard cash according to generally accepted accounting principles.
- C. The Subrecipients or Contractors will normally not be required to maintain a separate bank account for WIA funds. However, should the State impose corrective action, a separate bank account may be required.
- D. In order to monitor federal cash on hand, the Tennessee Department of Labor and Workforce Development will require Subrecipients and Contractors to complete a STATUS OF FEDERAL FUNDS REPORT monthly to be submitted with the Monthly Expenditures Report .
- E. All payments made to WIA contractors must be automatically deposited into the contractor's bank account. In order to initiate this procedure, it is necessary to submit an Authorization Agreement for Automatic Deposits form along with a copy of LWIAs bank deposit slip. These forms should be submitted to TDLWD's Fiscal Services Office.
- F. Contractors with three (3) months of excessive cash balances will be required to submit a Corrective Action Plan to reduce their drawdown requests to current needs. If the balances continue to be excessive, drawdown requests will be denied until cash balances are reduced or contractor will be switched to reimbursement basis.

PROVISION NO. 4

PROGRAM INCOME AND REFUNDS OR PAYMENTS AFTER CLOSEOUT

PROGRAM INCOME

- A. Any Subrecipient or Contractor who generates income under a contractual agreement may use program income during the contract period only if such income is added to the funds committed to the particular WIA contract under which it is earned. Any income unexpended after the designated period shall be returned to the Tennessee Department of Labor and Workforce Development.
- B. The receipts and disbursements of program income shall be submitted quarterly to TDLWD on the WIA Program Income Status Report and reported on the appropriate Quarterly Status Report.

REFUNDS OR PAYMENTS AFTER CLOSEOUT

Miscellaneous credits, such as vendor credits or refunds received after the closeout of a contract has been finalized shall be returned to the Department of Labor and Workforce Development with modified closeout package.

Credits from disallowed audit costs or disallowed costs resulting from complaints or hearings shall be submitted to the Tennessee Department of Labor and Workforce Development within thirty (30) days of the final decision.

All refund checks must be made payable to the State of Tennessee and mailed to:

**Tennessee Department of Labor and Workforce Development
Fiscal and Administrative Services Division
220 French Landing Drive, Floor 4-A
Nashville, TN 37243**

Subrecipients and Contractors must identify the purpose of the refund and appropriate amount (i.e. excess cash, disallowed audit costs, program income, etc.); identify the contract number under which funds were expended; and indicate the cost category to which the refund applied. In case of disallowed costs as determined in an audit, the copy of the audit report must be submitted.

PROVISION NO. 5

CLOSEOUT SETTLEMENT

Contractors and Subrecipients shall submit closeout package which contains:

- A. Detailed Statement of Expenditures;
- B. Accounting of cash;
- C. Balance of unused funds;
- D. Inventory listing for property acquired with WIA funds under this grant; or transferred from a previous grant;
- E. A listing of all subcontractors.

NOTE: Do not include vendors

NOTE: The copies of all forms are attached. In order to request a disk copy, please contact us at the following address:

**Tennessee Department of Labor and Workforce Development
Fiscal and Administrative Services Division
220 French Landing Drive, Floor 4-A
Nashville, TN 37243**

PROVISION NO. 6

SUBCONTRACTOR REQUIREMENTS

Local grant recipients and contractors must include in the contract with their subcontractors, provisions to ensure that acceptable standards for accountability are observed. Furthermore, as applicable, such contracts shall ensure that subcontractors' systems provide the information and controls needed by the local grant recipients and contractors to comply with the provisions issued by the Tennessee Department of Labor and Workforce Development and U.S. Department of Labor.

The local grant recipients and contractors shall ensure that the subcontractors comply with the same audit provisions required by the State as negotiated in the contracts between the local grant recipients or contractors and the Tennessee Department of Labor and Workforce Development.

It is the responsibility of the contractor to ensure that Subcontractors follow all applicable laws and regulations and provide contractors with the copy of the annual audit performed by an appropriate entity.

PROVISION NO. 7

FINANCIAL MANAGEMENT

- A. Financial systems shall allow for effective control and accountability for all funds, property, and other assets to ensure they are used solely for authorized purposes.
- B. Accounting systems shall meet and follow generally accepted accounting principles.
- C. Accounting systems shall be supported by source documentation which identifies the source and use of contract funds.
- D. Accounting systems shall follow consistent rules for aggregation of detailed data to summary level.
- E. Written procedures shall be in place for determining reasonableness, allowability, and allocability of contract costs.
- F. Accounting records may be maintained on a cash or accrual accounting basis. For reporting purposes only, financial data shall be submitted on an accrued expenditure basis. If a cash basis is maintained, a schedule or worksheet must be prepared and maintained to reconcile the expenditures per the accounting records to the expenditures per the financial reports.
- G. All subcontractors shall maintain all data elements used in required Federal reports in accordance with established program definitions contained in the Act, Regulations, and State Provisions.
- H. Accounting systems shall provide for accurate, current, and complete disclosure of all WIA revenue and expenditures.
- I. All WIA related funds, including program income, and potential stand-in costs must be traceable in the LWIAs or subcontractor's financial system.
- J. Accounting systems shall show information pertaining to contract awards, obligations, unobligated balances and a comparison of actual expenditures with budgeted amounts for each subcontractor.

PROVISION NO. 8

AUDIT REQUIREMENTS (Refer to LWIA Plan Assurances – Single Audit requirement)

A. **RESPONSIBILITIES**

The Subrecipient or Contractor shall have an audit to be performed by a licensed independent certified public accountant of all its programs funded under the contractual agreement.

B. **FREQUENCY OF AUDIT**

Each Subcontractor who receives **\$500,000.00** or more of federal funds must comply with Provisions of OMB Circular A-128 or OMB Circular A-133 whichever is applicable.

C. **WHO MAY CONDUCT THE AUDIT**

1. A licensed independent certified public accountant as negotiated in the contractual agreement.
2. Independence shall be as defined in the "Standards for Audit of Government Organizations, Programs, Activities, and Functions" issued by the Comptroller General of the United States.
3. Examiners of the State Auditor's Office fall within the definition referred to in "2" above. The State's Auditor's Office is required by statute to have periodic audits performed of all state agencies and local governments, and incorporates audit requirements of Federal grantor agencies in accordance with appropriate Federal Regulations. WIA activities will be included in the statutory audits described above. The State Auditor's office is also required to audit all subcontractors of state agencies or any agency for which they have audit responsibility.

D. **TYPES OF AUDIT TO BE PERFORMED**

1. Financial and Compliance - These audits must determine:
 - a. Whether the financial statements of the audited entity present fairly the financial position and the results of the financial operations in accordance with generally accepted accounting principles, and
 - b. Whether the entity has complied with all applicable laws and regulations.
2. Organization-Wide Audit

The Grantee shall prepare and submit, within nine (9) months after the close of the reporting period, an annual report of its activities funded under this Grant to the

commissioner or head of the Granting agency, the Tennessee Comptroller of the Treasury, and the Commissioner of Finance and Administration. The annual report for any Grantee that received \$500,000.00 or more in aggregate federal and/or state funding for all its programs shall include audited financial statements. All books of account and financial records shall be subject to annual audit by the Tennessee Comptroller of the Treasury or the Comptrollers' duly appointed representative. When an audit is required, the Grantee may, with the prior approval of the Comptroller of the Treasury, engage a licensed independent public accountant to perform the audit. The audit contract between the Grantee and the licensed independent public accountant shall be on a contract form prescribed by the Tennessee Comptroller of the Treasury. Any such audit shall be performed in accordance with Generally Accepted Government Auditing Standards, the provisions of OMB Circular A-133, if applicable, and the Audit Manual for Governmental Units and Recipients of Grant Funds, published by the Comptroller of the Treasury. The Grantee shall be responsible for reimbursement of the cost of the audit prepared by the Tennessee Comptroller of the Treasury, and payment of fees for the audit prepared by the licensed independent public accountant. Payment of the audit fees of the licensed independent public accountant by the Grantee shall be subject to the provision relating to such fees contained in the prescribed contract form noted above. Copies of such audits shall be provided to the State Granting Department, the Tennessee Comptroller of the Treasury, the Department of Finance and Administration, and shall be made available to the public.

A commercial organization (private-for-profit entity) which is a subrecipient and which receives \$500,000.00 or more shall have either a Program Specific Audit or an Organizational-Wide Audit that includes coverage of WIA funds.

E. **AUDIT STANDARDS AND CRITERIA**

The following are to be used as standards and criteria for audit conformity:

1. "Standards for Audit of Governmental Organizations, Programs, Activities, and Functions" by the Comptroller General of the United States.
2. Contract Agreement
3. Applicable Federal, State, and local laws and regulations including, but not limited to:
 - a. Workforce Investment Act and Regulations related thereto;
 - b. State Provisions and/or rules and regulations;
 - c. OMB Circulars
 - d. Federal Register

F. **MINIMUM AUDIT INCLUSIONS**

Audits will include at a minimum, an examination of the systems of internal control, systems established to ensure compliance with laws and regulations affecting the expenditure of Federal funds, financial transactions and accounts, and financial statements and report of recipient organizations. These examinations are to determine whether:

1. There is effective control over the proper accounting for revenues, expenditures, assets, and liabilities.
2. The financial statements are presented fairly in accordance with generally accepted accounting principles.
3. The financial reports of WIA funds (including financial status reports, cash reports, and claims for advances and reimbursements) contain accurate and reliable financial data; and are presented in accordance with the terms of applicable agreements.
4. Federal funds are being expended in accordance with the terms of applicable agreements and those provisions of law or regulations that could have a material effect on the financial statements.
5. WIA related funds, including program income and potential stand-in costs are traceable in the subcontractor's financial system.

G. **AUDIT REPORT**

Each Subrecipient or contractor should instruct its auditor to submit two copies of their final WIA audit to the Tennessee Department of Labor and Workforce Development.

Tennessee Department of Labor and Workforce Development
Internal Audit
220 French Landing Drive, Floor 4-B
Nashville, TN 37243
Phone: (615) 741-6537
Fax: (615) 741-3203

PROVISION NO. 9

AUDIT RESOLUTION AND DEBT COLLECTION (see Chapter II-12 One-Stop Financial TAG)

The audit will identify all expenses out of compliance with WIA regulations, contractual agreement or state laws. TDLWD will administer an audit resolution process, during which time Subrecipients and statewide contractors will have the opportunity to contest audit findings and to present additional documentation on the allowability of costs. This procedure will be administered as follows:

A. DETERMINATIONS

1. **Initial Determination.** Upon receipt of the final audit report, TDLWD will issue the initial determination to attempt an informal resolution of audit findings. The determination lists the finding, TDLWD's initial determination of allowability or non-allowability of questioned costs, and corrective actions regarding disallowed costs. Contractors have thirty (30) days in which to respond to the initial determination and to begin informal resolution discussions.

Administrative findings may also be included in the initial determination, as well as sanctions that TDLWD may impose if a resolution is not reached.

2. **Informal Resolution.** TDLWD and the contractor will attempt to informally resolve findings in the initial determination process. The contractor must be prepared to submit documentation to substantiate allowability of any questioned costs in dispute. In addition, methods of debt repayment may be discussed at this time.
3. **Final Determination.** The Tennessee Department of Labor and Workforce Development will issue its final determination allowing or disallowing all questioned costs. The final determination includes all sanctions and remedies available, corrective action needed to resolve the audit, and an explanation of further appeal procedures available to the contractor.

B. RESOLUTION PROCESS

The resolution process also involves several phases. These phases include the following:

Audit Review - Audit Determination - Corrective Action Plan - Debt Collection - Sanctions

1. **Audit Review**

Each Subrecipient should establish and maintain an inventory control system for audit reports of subcontractors for which it has responsibility. It is suggested that such an inventory system should feature a central register that records as least the following information for each subcontractor and assign an audit control number.

- a. Name, address, telephone number of subcontractor,

- b. Contact person,
- c. Audit report date,
- d. Information on reports received,
- e. Contract dates,
- f. Contract number,
- g. Amount budgeted,
- h. Amount expended,
- i. Results of desk review, (e.g., no deficiencies noted, minor deficiencies noted),
- j. To whom the report was distributed and whether findings were identified for action,
- k. Questioned costs identified and indicated resolution of findings, and
- l. Other information (e.g., date resolved, how resolved, correspondence to auditee).

LWIAs should maintain appropriate liaison with TDLWD and work closely with TDLWD in conducting audit report reviews, distributing audit reports, working toward audit resolution, and dealing with subcontractor.

2. **Audit Determination**

Upon receipt of the initial findings and determinations from TDLWD, the Subrecipient will be given 30 days to respond, either to establish a date for an informal resolution meeting or to submit documentation to resolve questioned costs. During the informal resolution meeting, all parties will have an opportunity to discuss the audit and provide documentation or justification to resolve the questioned costs or negotiate repayments. After the informal resolution meeting, TDLWD will issue the final Finding and Determinations. The entire process from final audit stamped received by TDLWD to the final resolution will be no longer than 180 days.

3. **Corrective Action Plan**

A corrective action plan shall be submitted to TDLWD on all WIA audits with material weaknesses.

The corrective action plan will include the elements listed below:

- a. Description of the noncompliance or weakness. This description

can be an abbreviated restatement of the audit finding.

- b. Identification of the steps taken to prevent future occurrences of the weaknesses, or reasons why no corrective action is necessary.
- c. Preparation of a timetable for performance. To satisfy this element, the contractor should either give the date(s) in which the corrective action has taken place, or submit the estimated time(s) for completion of this action.
- d. A description of monitoring, or review to be performed to ensure that the steps identified in #b (above) are being followed.

These plans should be submitted to TDLWD Internal Audit office within thirty (30) days of the date of the letter.

4. **Debt Collection**

Debt collection or the repayment process will take place after the final findings and determinations are issued. A debt arises when TDLWD, in a final decision, disallows a questioned cost. The final findings and determinations contains the first official demand for repayment of the debt. A debt shall be considered delinquent if not paid within thirty (30) calendar days after the final decision has been made.

- a. **Fraud**. If fraud is detected the auditor will file a separate report. When all the legal issues are resolved in connection with fraud-tainted items of cost, these items should be disallowed and the misspent money recovered. Only then does the debt collection process begin with regard to fraud-tainted items or costs. The debt exists whether or not the wrong-doers are prosecuted or jailed.
- b. **Hearings**. Debt collection action is suspended pending the outcome of a hearing.
- c. **Repayment**. Repayment may be made in the form of check, installment payments, and/or adjustment in payments on contracts. If adjustment in payments are used, the contractor is forbidden to reduce program expenditures or services, even though funds are withheld. If full repayment is not feasible, the contractor may propose to repay a debt by use of "stand-in" costs. For "stand-in" costs to be considered, the costs must have been reported as uncharged WIA programs costs, included within the scope of the audit and accounted for in the contractor's financial system. To be accepted, the stand-in costs shall be from the same funding stream, and funding period as the costs for which they are proposed to replace.

5. **Sanctions**

In the event that a debt becomes delinquent, TDLWD may apply sanctions in the form of withholding from all current and future contracts sufficient amounts of monies until the

debt is recovered. The contractor shall maintain expenditure levels as set forth in the contract(s) reduced.

If the contractor is a LWIA and the debt becomes delinquent, another sanction that may be taken is for TDLWD to issue a notice of intent to revoke approval of all or part of the contractor's WIA Plan affected or impose a reorganization plan in accordance with the WIA Act (Section 184(b)(1)(B)). Such notice may be appealed to the Secretary of the U. S. Department of Labor under the terms and conditions set forth in the Workforce Investment Act, and the notice of intent to revoke approval shall not become effective until the contractor's time for appeal has expired or the Secretary has issued a decision.

If the contractor is other than LWIA and the debt becomes delinquent, or the contractor fails to maintain the expenditure levels, the contract shall be terminated and no future financial assistance to the contractor under the WIA program shall be provided unless and until the contractor corrects its non-compliance and makes satisfactory assurance to TDLWD that it will fully comply with the Act and its regulations.

TDLWD is required to make available all audit resolution actions and reports to the U. S. Department of Labor.

C. **See Facsimiles of Initial and Final Findings and Determinations Forms** (following pages)

CURRENT DATE

NAME AND ADDRESS OF
CONTRACTOR

RE: Audit Code No. _____

Dear:

This letter constitutes our initial determination, as required by P.L.105-220, Section 184 and Title 20 CFR 667.510, regarding the WIA audit report of _____ CONTRACTOR NAME _____, under the WIA contract between the Tennessee Department of Labor and Workforce Development (TDLWD) and the CONTRACTOR NAME _____, hereinafter referred to as "the contractor."

"The above-noted" audit report has questioned costs totaling \$ _____ which the contractor charged to the contract. Of those questioned costs, we have tentatively determined that \$ _____ are allowable and that \$ _____ are unallowable costs under the terms of the contract, applicable Federal regulations, and/or the Workforce Investment Act of 1998. The enclosed Findings and Determinations (F&D) identifies the items of cost questioned in the audit report and notes the reason for the determination to allow or disallow those items of cost.

Our determination concerning questioned costs as set forth in this initial determination is subject to informal resolution, as required in the WIA Financial Handbook. Please contact TDLWD within 30 days after the date of letter if you wish to begin informal resolution discussions. If you do not contact TDLWD by that date, we will assume that you waive your rights to informal resolution.

If this matter cannot be informally resolved and final agency action establishes the debt, the following corrective actions and/or sanctions shall be imposed.

Contractor

1. Corrective actions regarding disallowed costs. The contractor shall make payment to the Tennessee Department of Labor and Workforce Development in the amount of costs disallowed in our final determination. This amount hereinafter shall be called "the debt."

The "debt shall" be considered delinquent if not repaid within thirty (30) calendar days after final agency action.

2. Sanctions. In the event that the debt becomes delinquent (failure to pay the debt as set forth above), TDLWD will withhold from all current and future contracts sufficient amounts of monies until the debt is recovered. The contractor shall maintain expenditure levels as set forth in the contract(s).

LWIA Contractor

If the contractor is a Local Workforce Investment Area (LWIA) and has not taken corrective action, TDLWD may issue a notice of intent to revoke approval of all or part of the contractor's WIA Plan or impose a reorganization plan in accordance with Section 184(b)(1)(B) of the Act. Such notice may be appealed to the Secretary of the U. S. Department of Labor under the terms and conditions set forth in the Workforce Investment Act, and the notice of intent to revoke approval shall not become effective until the contractor's time for appeal has expired or the Secretary has issued a decision.

NON-LWIA Contractors

In the event that the debt becomes delinquent, or the contractor fails to maintain the expenditure levels, the contract shall be terminated and no future financial assistance to the contractor under the WIA program shall be provided unless and until the contractor corrects its non-compliance and makes satisfactory assurance to TDLWD that it will fully comply with the Act and its regulations.

If there are any questions concerning this initial determination, please contact signatory.

Sincerely,

**INITIAL FINDINGS AND DETERMINATIONS
CONTRACTOR
AUDIT CODE NUMBER _____**

FINDING:

AUDITOR'S RECOMMENDATION:

MANAGEMENT'S COMMENT:

INITIAL DETERMINATION:

Authorized TDLWD Representative

Date of Determination

CURRENT DATE

NAME AND ADDRESS OF
LWIA CONTRACTOR

Dear:

This letter constitutes our final determination, as required by P.L.105-220, Section 184 and Title 20 CFR, 667.510, regarding the WIA audit report of _____ CONTRACTOR NAME _____, under the WIA contract between the Tennessee Department of Labor and Workforce Development (TDLWD) and CONTRACTOR NAME, hereinafter referred to as "the contractor."

"The above-noted" audit report has questioned costs of \$ _____ which the contractor charged to the contract. Of those questioned costs, we have determined that \$ _____ are allowable and \$ _____ are unallowable costs under the terms of the contract, applicable Federal regulations and/or the Workforce Investment Act of 1998. The attached Findings and Determinations (F&D) identified the item of cost questioned in the audit report and notes the reason for the determination to allow or disallow that item of cost.

Our initial determination dated _____ offered you an opportunity for informal resolution, as required in the WIA Financial Management Handbook regarding issues raised in that initial determination. This final determination reflects the issues upon which the parties continue to disagree after opportunity for informal resolution has been provided. All determinations by TDLWD are subject to review and final determination by the U. S. Department of Labor.

If you disagree with this final determination, you may request a hearing with TDLWD in accordance with procedures set forth in WIA grievance procedures. If a hearing is not timely requested or if the final determination has been upheld, the following corrective actions and/or sanctions shall be imposed:

LWIA/Contractor

1. Corrective actions regarding disallowed costs. The contractor shall make payment to the Tennessee Department of Labor and Workforce Development in the amount of cost disallowed in this final determination. This amount hereinafter shall be called "the debt."

"The debt" shall be considered delinquent if not repaid within thirty (30) calendar days from the date of this letter.

2. Sanctions. In the event that the debt becomes delinquent (failure to pay the debt as set forth above), TDLWD will withhold from all current and future contracts sufficient amounts of monies until the debt is recovered. The contractor shall maintain expenditure levels as set forth in the contract(s) reduced.

LWIA Contractors

If the contractor is a Local Workforce Investment Area (LWIA) and has not taken corrective action, TDLWD may issue a notice of intent to revoke approval of all or part of the contractor's WIA Plans or impose a reorganization plan in accordance with Section 184(b)(1)(B) of the Act. Such notice may be appealed to the Secretary of the U. S. Department of Labor under the terms and conditions set forth in the Workforce Investment Act, and the notice of intent to revoke approval shall not become effective until the contractor's time for appeal has expired or the Secretary has issued a decision.

Non-LWIA Contractors

In the event that the debt becomes delinquent, or the contractor fails to maintain the expenditure levels, the contract shall be terminated and no future financial assistance to the contractor under the WIA program shall be provided unless and until the contractor corrects its non-compliance and makes satisfactory assurance to TDLWD that it will fully comply with the Act and its regulations.

If there are any questions concerning this final determination, please contact signatory.

Sincerely,

**FINAL FINDING AND DETERMINATIONS
WIA/CONTRACTOR
AUDIT CODE NUMBER _____**

FINDING:

AUDITOR'S RECOMMENDATION:

MANAGEMENT'S COMMENT:

INITIAL DETERMINATION:

INFORMAL RESOLUTION:

FINAL DETERMINATION:

CORRECTIVE ACTIONS:

SANCTIONS:

APPEAL HEARING:

Authorized TDLWD Representative

Date of Determination

PROVISION NO. 10

INSTRUCTIONS ON PROPERTY PROCUREMENT AND ACCOUNTABILITY

General Instructions:

The Contractor has primary responsibility for exercising reasonable care and control of Federal property in its possession. The Contractor must maintain property records. The use of federally furnished property must be only for the purposes set forth in the contract. The Contractor remains accountable for all Federal property in its possession until relieved of that responsibility in accordance with the terms of the contract by TDLWD.

A. Types of Property for which Accountability must be maintained:

1. Tangible personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit. Examples include furniture, machinery, office, operational and educational equipment, etc.
2. Sensitive equipment having a unit cost of \$100 to \$5,000. Examples include typewriters, tape recorders, printers, computers, cameras.
3. Personal computers will be tagged as a unit consisting of monitor, keyboard, external tape cartridge and the computer itself. The printer will be tagged separately.

B. Acquisition of Property

1. Funding of property should be previously approved as stated in the contractual agreement.
2. Written approval by the Tennessee Department of Labor and Workforce Development must be obtained prior to any acquisition of nonexpendable property with a unit acquisition cost of \$5,000 or more or sensitive items.

C. Transfer of Property between Locations

Whenever property is moved to a new location, or other information about an item change the Contractor's inventory list should be updated. All changes should be reported to TDLWD with an updated inventory listing on which the new locations or other new information is clearly marked. An updated inventory listing must be submitted to the TDLWD on July 1 of every year. Inventory listing must include a column that specifies what funding source was used for the purchase of this equipment (see Transfer of Property form on page 54).

D. Disposition of Property

1. In the event that property is discovered to be missing, stolen, destroyed or damaged, such

property shall be reported to the Tennessee Department of Labor and Workforce Development. The report should be in letter format stating the pertinent details for the situation. In the event that property is stolen, a police report should also be enclosed with the letter to TDLWD.

2. In the event that the property is no longer needed, a letter must be submitted to the Tennessee Department of Labor and Workforce Development requesting the individual items to be surplus. The Tennessee Department of Labor and Workforce Development will complete the appropriate surplus forms and submit them to Tennessee Department of General Services, who will in turn establish a time to pick up unused equipment.
3. All property records must be maintained for a period of three years after final disposition of the property.

The contractor must tag all property listed in paragraph A. above with the appropriate tag and contractor's records must indicate the program under which the property was acquired. Upon request, tags will be provided by the Tennessee Department of Labor and Workforce Development to the contractor. After tagging the equipment, the contractor should add the new items to its inventory listing. The contractor inventory records must contain the following information:

Tag number - Program funding the acquisition - Percentage federally funded, if not 100%
Date of purchase or acquisition - Condition of the property - Cost or Fair Market Value
Location - Serial number or other identifying number

New acquisitions must be reported to TDLWD on the Property Record form. All new property should be clearly marked. New property listings must be submitted as soon as possible after tagging to:

Tennessee Department of Labor and Workforce Development
Program Accountability Review (PAR)
220 French Landing Drive, Floor 4-B
Nashville, TN 37243

BASIC REQUIREMENTS FOR ADDITION OF ASSETS TO INVENTORY

- A. All items purchased with a total cost of \$5,000.00 or more including any freight and set up costs.
- B. Items purchased that have a cost between \$100.00 and \$5,000.00 and are listed here are considered to be sensitive items.

SENSITIVE ITEMS LISTING:

BINOCULARS
BOAT MOTORS
BOAT TRAILERS
BOATS
CAMERA BODIES
CAMERA LENS (200mm OR LARGER)
CANOES
CELLULAR PHONES
COMPUTERS
COMPUTER PERIPHERALS
COLOR BAR GENERATORS
FAX MACHINES
HAM BAND TRANS/REC (HAND HELD)
MARINE BAND TRANS/REC
OSCILLOSCOPE
PISTOLS
RADIO SCANNERS
RIFLES
SCANNERS
SHOTGUNS
SPECTRUM ANALYZER
STUN GUNS
TEARGAS GUNS
TELEVISIONS
TWO/WAY RADIO TRANS/REC (HAND HELD)
TYPEWRITERS
VECTOR SCOPES
VIDEO CAMERAS
VIDEO RECORDERS
WAVEFORM MONITORS

- C. Computer systems comprised of a monitor, keyboard, and central processing unit are (to be) tagged regardless of cost. Each component that comprises the system is considered sensitive. Computer peripherals with a cost between \$100.00 and \$5,000 are considered sensitive items.
1. External Storage Devices (Bernoulli Boxes)
 2. External Tape Drives
 3. External Modems
 4. Printers
 5. Scanners
- D. Donated equipment items based on the above criteria.
- E. Equipment purchased from the State and Federal surplus warehouse that meet the aforementioned criteria.

For further information regarding Property Procurement and Property Management, please refer to Chapter II -10 and II-11 in the One-Stop Financial TAG.

PROPERTY RECORD FORM

**TENNESSEE DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
WIA WORKFORCE INVESTMENT ACT
PROPERTY RECORD**

Contractor name and Address:

Contract Number:

Date: _____

Tag Number	Date of Purchase	Complete Item Description	Condition of Property*	Serial Number	Unit Cost	Property Location	Type of Contract % Funding	D.O.S.A.L.**

*Condition of property: New, fair, Poor, Stolen, Salvage
**Date of State Authorization Letter

**TENNESSEE DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
WORKFORCE INVESTMENT ACT
TRANSFER OF PROPERTY**

Holding Agency

Contractor Name

Contractor Number

Address (Location)

Date

Shipped to:

Name:

Address:

PROPERTY TRANSFERRED

Tag
No.

Description
(Include Name, Serial No.)

Acquisition
Cost

Signature: Holding Agency

Signature: Receiving Agency

I certify the above listed equipment was released to the receiving agency.

This is to certify the above equipment has been received.

Name _____

Name _____

Title _____

Title _____

SECTION III

ATTACHMENTS

ATTACHMENT A

**Drawdown Requests
Automatic Direct Deposits (ACH Forms)**

ATTACHMENT B

**Monthly Report of Expenditures
Federal Funds on Hand**

ATTACHMENT C

**Quarterly Expenditures
(Excel Format Attachment)**

ATTACHMENT D

Title I Agreement Closeout Package

**ATTACHMENT A
INSTRUCTIONS FOR COMPLETION OF
A DRAWDOWN REQUEST**

A. **GENERAL**: The purpose of the Drawdown is to draw funds by contract on an as needed basis. This form will assist in the compliance with the Cash Management Improvement Act of 1990 (CMIA) regulations. The drawdown request is to be faxed to the Tennessee Department of Labor and Workforce Development, no less than five (5) working days prior to anticipated date the funds will be required.

All Contractors must estimate needs based upon cash outlays. Funds may be drawn no more frequently than weekly. Faxes must be received by the Department by noon on Friday.

INSTRUCTIONS FOR COMPLETION OF REPORT

- | | | |
|----|---|---|
| 1. | Name and Address of Contractor/Fiscal Agent | Enter Name and Address of Contractor or Entity as fiscal agent, if appropriate |
| 2. | Contract Number | Enter Contract number as assigned on the contract approval sheet. |
| 3. | Vendor Number | Enter the Federal ID # used on the ACH form. |
| 4. | Contractor | Enter the Contractor's Name that appears on the Contract. |
| 5. | Request Number | Enter Number of this drawdown request. The initial request for each grant should be No. 1 and subsequent requests for that grant should be numbered consecutively (2,3,4,...). |
| 6. | Drawdown requested for week ending (date) | Date funds to be credited to account which is five business days from the drawdown fax date. |
| 7. | Contract Period | Enter beginning and ending date of contract as it appears on the contract approval sheet. |
| 8. | Name and Telephone Number of Contractors | Enter the name of a responsible contact with knowledge of the request and the telephone Number for this individual

If this person has an extension, include this information with the telephone. |
| 9. | Authorized Contract Budget | Enter the total amount of your Contract as |

shown in the payment terms and conditions of your Contract agreement. This amount is your line of credit and no drawdowns can be processed above this amount unless a signed contract modification to increase the total amount of your contract has been received.

- | | | |
|-----|--|--|
| 10. | Total Projected Cumulative Expenditures | Enter total Projected Cumulative Expenditures anticipated at the time of the request. This number will be compared to monthly expenditure reports submitted to ensure that cash management practices are being followed. |
| 11. | Total projected weekly Expenditures | Enter amount of projected expenditures since the last drawdown submitted. This figure will be included in the cumulative projected expenditures. |
| 12. | Total Projected Cumulative Expenditures | This number should be the same as number nine (9). |
| 13. | Payments Requested to Date | Enter the amount of drawdown previously requested whether received or not. |
| 14. | Amount Due this Invoice | Enter the difference of Total Projected Cumulative Expenditures less payments requested to date. This figure should equal the Projected weekly Expenditures. |
| 15. | Contractor's Authorized Signature and Date | Invoice must be signed and dated by Authorized signatory official or designated representative, before payments can be processed. |

DISTRIBUTION

The Contractor prepares original, no more than once a week per grant, and faxes directly to:

**Tennessee Department of Labor and Workforce Development
Fiscal and Administrative Services Division
Fax: (615) 741-3002**

WORKFORCE INVESTMENT ACT DRAWDOWN REQUEST

Name and Address of Contractor or Fiscal Agent: _____ _____ _____ Contract number: _____ Vendor Number: _____	Contractor : _____ Request Number: _____ Drawdown requested for week ending (date): _____ Contract Period: _____ Contact Person/Telephone Number: _____
--	---

	<u>Authorized Contract Budget</u>	<u>Projected Cumulative Expenditures</u>	<u>Projected Weekly Expenditures</u>
TOTAL	_____	_____	_____

Total Projected Cumulative Expenditures _____

Less: Payments Requested to Date _____

Amount Due this Invoice _____

I CERTIFY TO THE BEST OF MY KNOWLEDGE AND BELIEF THAT THE DATA ABOVE ARE CORRECT AND THAT ALL EXPENDITURES WERE MADE IN ACCORDANCE WITH THE CONTRACT CONDITIONS AND THAT PAYMENT IS DUE AND HAS NOT BEEN PREVIOUSLY REQUESTED.

CONTRACTOR'S AUTHORIZED SIGNATURE:

TITLE: _____

DATE: _____

FOR TDLWD USE ONLY:	
ALLOTMENT CODE: _____	REVIEWED BY: _____
COST CENTER: _____	TITLE: _____
	DATE: _____

LB (pending)

ATTACHMENT B
INSTRUCTIONS FOR COMPLETION OF
MONTHLY REPORT OF EXPENDITURES

GENERAL - The purpose of the Report of Expenditures is to report expenditures by cost categories against a specific Contract number.

Accuracy in preparing the Report of Expenditures is of major importance for all parties. When the reports are incomplete or contain erroneous entries, financial information used for management purposes may be distorted.

For audit purposes expenditures reported must reflect the actual expenditures entered in the Grantor's books of account.

Regardless of having expenditures or not, all Contractors must submit reports monthly to the Tennessee Department of Labor and Workforce Development. Reports must be received in TDLWD by the 20th of the following month, except when requested earlier by the TDLWD Fiscal Office. The due date for these exceptions will be mailed to each LWIA or contractor. This report is subject to Provision No. 1 of the supplementary financial guide.

INSTRUCTIONS FOR COMPLETION OF REPORT

- | | |
|---|---|
| 1. Name and Address of Contractor or Fiscal Agent | Enter Name and Address of designated recipient of funds and include the Federal ID # used on the ACH form. |
| 2. Report Number | Enter the number of this report. The initial report for each grant should be No. 1 and subsequent expenditure reports for that grant should be numbered consecutively (2, 3, 4...). |
| 3. Report Ending Date | Enter the last day of the month in which actual expenditures are reported on the Report of Expenditures. |
| 4. Contract Period | Enter beginning and ending date of Contract as it appears on the Contract approval sheet. |
| 5. Contract Number | Enter Contract number as assigned on the Contract approval sheet. |
| 6. Names and Telephone Number of Contact Person | Enter the name and telephone number of a responsible contact with knowledge of the report. If this person has an extension, include this information with the telephone number. |

- | | | |
|-----|-----------------------------------|--|
| 7. | Authorized Contract Budget | Enter Authorized Contract budget totals for each cost category as shown in the signed Contract's budget summary sheet. This amount is your line of credit and no Expenditures can be reported above this amount unless a signed contract modification to increase the line item amount of your contract has been received. |
| 8. | Total Cumulative Expenditures | Enter total cumulative expenditures as of the report ending date as shown on the contractor's books of account. |
| 9. | Monthly Expenditures | Enter actual monthly expenditures as of the report ending date as shown on the Contractor's books of account. This number should reflect any changes since the last invoice submitted. |
| 10. | Total | Enter the Report totals by column. |
| 11. | Contractor's Authorized Signature | Report must be signed and dated by Authorized official or designee to be accepted as timely. Only persons designated on contract approval sheet may sign Reports. |

DISTRIBUTION

The Contractor prepares original and two (2) copies of the report and submits them by the appropriate due date directly to:

**Tennessee Department of Labor and Workforce Development
Fiscal and Administrative Services Division
220 French Landing Drive, Floor 4-A
Nashville, TN 37243**

MONTHLY EXPENDITURE REPORT LOCAL ADMINISTRATION

Name and Address of Contractor or Fiscal Agent: _____ _____ _____ _____ Contract Number: _____ Contact Person & Telephone Number: _____ _____	Report Number: _____ Report Ending Date: _____ Contract period: _____
---	--

Cost Categories	Authorized Contract Budget	Cumulative Expenditures	Monthly Expenditures
ADMINISTRATION	_____	_____	_____
TOTAL	_____	_____	_____

I CERTIFY TO THE BEST OF MY KNOWLEDGE AND BELIEF THAT THE DATA ABOVE ARE CORRECT AND THAT ALL EXPENDITURES WERE MADE IN ACCORDANCE WITH THE CONTRACT CONDITIONS AND THAT PAYMENT IS DUE AND HAS NOT BEEN PREVIOUSLY REQUESTED.

CONTRACTOR'S AUTHORIZED SIGNATURE:

PRINTED NAME: _____

TITLE: _____

DATE: _____

FOR TDLWD USE ONLY:	
ALLOTMENT CODE: _____ COST CENTER: _____	REVIEWED BY: _____ TITLE: _____ DATE: _____

LB (pending)

MONTHLY EXPENDITURE REPORT ADULT

Name and Address of Contractor or Fiscal Agent: _____ _____ _____ _____ Contract Number: _____ Contact Person & Telephone Number: _____ _____	Report Number: _____ Report Ending Date: _____ Contract period: _____
---	--

Cost Categories	Authorized Contract Budget	Cumulative Expenditures	Monthly Expenditures
ADULT	_____	_____	_____
TOTAL	_____	_____	_____

I CERTIFY TO THE BEST OF MY KNOWLEDGE AND BELIEF THAT THE DATA ABOVE ARE CORRECT AND THAT ALL EXPENDITURES WERE MADE IN ACCORDANCE WITH THE CONTRACT CONDITIONS AND THAT PAYMENT IS DUE AND HAS NOT BEEN PREVIOUSLY REQUESTED.

CONTRACTOR'S AUTHORIZED SIGNATURE:

PRINTED NAME: _____

TITLE: _____

DATE: _____

FOR TDLWD USE ONLY:	
ALLOTMENT CODE: _____	REVIEWED BY: _____
COST CENTER: _____	TITLE: _____
	DATE: _____

LB (pending)

MONTHLY EXPENDITURE REPORT YOUTH

Name and Address of Contractor or Fiscal Agent: _____ _____ _____ _____ Contract Number: _____ Contact Person & Telephone Number: _____ _____	Report Number: _____ Report Ending Date: _____ Contract period: _____ _____
---	---

Cost Categories	Authorized Contract Budget	Cumulative Expenditures	Monthly Expenditures
OUT-OF-SCHOOL	_____	_____	_____
IN SCHOOL	_____	_____	_____
TOTAL	_____	_____	_____

SUMMER EMPLOYMENT

I CERTIFY TO THE BEST OF MY KNOWLEDGE AND BELIEF THAT THE DATA ABOVE ARE CORRECT AND THAT ALL EXPENDITURES WERE MADE IN ACCORDANCE WITH THE CONTRACT CONDITIONS AND THAT PAYMENT IS DUE AND HAS NOT BEEN PREVIOUSLY REQUESTED.

CONTRACTOR'S AUTHORIZED SIGNATURE:

PRINTED NAME: _____

TITLE: _____

DATE: _____

FOR TDLWD USE ONLY:	
ALLOTMENT CODE: _____	REVIEWED BY: _____
COST CENTER: _____	TITLE: _____
	DATE: _____

LB (pending

MONTHLY EXPENDITURE REPORT DISLOCATED WORKERS

Name and Address of Contractor or Fiscal Agent: _____ _____ _____ _____ Contract Number: _____ Contact Person & Telephone Number: _____ _____	Report Number: _____ Report Ending Date: _____ Contract period: _____
---	--

Cost Categories	Authorized Contract Budget	Cumulative Expenditures	Monthly Expenditures
DISLOCATED WORKER	_____	_____	_____
TOTAL	_____	_____	_____

I CERTIFY TO THE BEST OF MY KNOWLEDGE AND BELIEF THAT THE DATA ABOVE ARE CORRECT AND THAT ALL EXPENDITURES WERE MADE IN ACCORDANCE WITH THE CONTRACT CONDITIONS AND THAT PAYMENT IS DUE AND HAS NOT BEEN PREVIOUSLY REQUESTED.

CONTRACTOR'S AUTHORIZED SIGNATURE:

PRINTED NAME: _____

TITLE: _____

DATE: _____

FOR TDLWD USE ONLY:	
ALLOTMENT CODE: _____ COST CENTER: _____	REVIEWED BY: _____ TITLE: _____ DATE: _____

LB (pending

MONTHLY EXPENDITURE REPORT RAPID RESPONSE

Name and Address of Contractor or Fiscal Agent: _____ _____ _____ _____ Contract Number: _____ Contact Person & Telephone Number: _____ _____	Report Number: _____ Report Ending Date: _____ Contract period: _____
---	--

Cost Categories	Authorized Contract Budget	Cumulative Expenditures	Monthly Expenditures
RAPID RESPONSE	_____	_____	_____
TOTAL	_____	_____	_____

I CERTIFY TO THE BEST OF MY KNOWLEDGE AND BELIEF THAT THE DATA ABOVE ARE CORRECT AND THAT ALL EXPENDITURES WERE MADE IN ACCORDANCE WITH THE CONTRACT CONDITIONS AND THAT PAYMENT IS DUE AND HAS NOT BEEN PREVIOUSLY REQUESTED.

CONTRACTOR'S AUTHORIZED SIGNATURE:

PRINTED NAME: _____

TITLE: _____

DATE: _____

FOR TDLWD USE ONLY:	
ALLOTMENT CODE: _____	REVIEWED BY: _____
COST CENTER: _____	TITLE: _____
	DATE: _____

LB (pending)

MONTHLY EXPENDITURE REPORT STATEWIDE ACTIVITIES

Name and Address of Contractor or Fiscal Agent: _____ _____ _____ _____ Contract Number: _____ Contact Person & Telephone Number: _____ _____	Report Number: _____ Report Ending Date: _____ Contract period: _____
---	--

Cost Categories	Authorized Contract Budget	Cumulative Expenditures	Monthly Expenditures
PROGRAM	_____	_____	_____
TOTAL	_____	_____	_____

I CERTIFY TO THE BEST OF MY KNOWLEDGE AND BELIEF THAT THE DATA ABOVE ARE CORRECT AND THAT ALL EXPENDITURES WERE MADE IN ACCORDANCE WITH THE CONTRACT CONDITIONS AND THAT PAYMENT IS DUE AND HAS NOT BEEN PREVIOUSLY REQUESTED.

CONTRACTOR'S AUTHORIZED SIGNATURE:

PRINTED NAME: _____

TITLE: _____

DATE: _____

FOR TDLWD USE ONLY:	
ALLOTMENT CODE: _____	REVIEWED BY: _____
COST CENTER: _____	TITLE: _____
	DATE: _____

LB (pending)

STATUS OF FEDERAL FUNDS ON HAND REPORT

INSTRUCTIONS FOR COMPLETION OF STATUS OF FEDERAL FUNDS REPORT

1. Enter month being reported.
2. Enter name of contractor.
3. Enter agency address.
4. Enter either the program type or the contract number for which the report is being prepared.
5. Enter actual ending cash balance of previous month.
6. Enter the amount of Federal Funds received each day.
7. Enter the total amount disbursed each day. Normally, Federal Funds are considered disbursed when checks have been released to pay for program and/or project costs.
8. Enter the amount on hand each day. The amount of Federal Funds on hand refers to the undisbursed balance of Federal Funds received.
9. Enter TOTAL Funds received , TOTAL Federal Funds disbursed, and TOTAL OF Federal Funds on hand at end of month (ending balance of previous months plus total funds received, less total funds disbursed).
10. Enter estimated number of days until the cash on hand at end of month will be expended.
11. Enter signature of individual preparing report, title and date prepared.

The original of the report must be submitted monthly along with monthly expenditure reports.

A single report for WIA funds is required monthly.

**TENNESSEE DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
STATUS OF FEDERAL FUNDS REPORT
FOR THE MONTH OF _____, 20____
FOR PROGRAM/CONTRACT _____**

Contractor Name: _____
Address: _____

ENDING BALANCE OF PREVIOUS MONTH _____

Date	Federal Funds Received	Federal Funds Disbursed	Federal Funds on Hand
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
TOTAL			

Estimated Number of Days until Cash on Hand at the end of the Month is Expended:

Prepared By:	Title	Date
--------------	-------	------

LB (Pending)

QUARTERLY REPORTS
ATTACHMENT C
(Excel Spreadsheet Attachments)

TENNESSEE DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT

WIA STAND-IN COSTS REPORT

Contract Number _____
Quarter Ending _____

DATE _____
Activity or Service which Resulted in
STAND-IN Cost

CONTRACTOR NAME AND ADDRESS

A Cost Category	B Expenditures This Quarter	C Inception-To-Date Expenditures
I. Administration	_____	_____
II. Program	_____	_____
GRAND TOTAL	_____	_____

STAND-IN Cost Previously Reported: _____

ADD: STAND-IN Costs this Quarter: _____

TOTAL STAND-IN Costs to Date : _____

SIGNATURE _____

TITLE _____

NOTE: This form should never be used to report Federal WIA dollars.

INSTRUCTION FOR COMPLETION OF WIA STAND-IN COSTS REPORT

General: Stand-in costs are defined as costs paid from non-Federal sources which an LWIA proposes to substitute for Federal costs which have been disallowed as a result of an audit or other review.

In order to be considered as a substitute for disallowed costs, the stand-in costs must:

- A. Have been reported by the LWIA or contractor as uncharged program costs under the same title and program year as the disallowed costs. Substitution of stand-in costs should not result in violation of cost limitations.
- B. Have been incurred in compliance with WIA law, regulations and contractual provisions.

Instructions: Enter amount of Stand-In cost by cost category quarterly and year-to-date.

WIA Stand-in costs report should be submitted to the Tennessee Department of Labor and Workforce Development with the associated quarterly report by quarter report due date. One original and one copy should be submitted.

WIA PROGRAM INCOME STATUS REPORT

General: Program income is defined as gross income earned from WIA supported activities. Such earnings include income generated from the sale of items produced in a WIA training class, fees for services performed and from conferences, interest earned on advances, rental fees, and revenues earned by a governmental or private non-profit entity under either a fixed price or reimbursement contracts that are in excess of actual costs incurred. (Section 195 (7)(A)(B)&(C) and 20 CFR 667.200 (a)(6)(7)).

Program income and actual expenditures made against program income must be accounted for separately in the contractor's accounting system.

Any Subrecipient or Contractor who generates income under a contractual agreement may retain program income earned only if such income is added to the funds committed to the particular WIA contract under which it is earned and is used for WIA purposes. Cost categories and administrative cost limitations will apply. Program income may be used during the funding period to carry out any authorized WIA activities. Any program income not used during the funding period must be returned to the Tennessee Department of Labor and Workforce Development.

WIA program income status report should be submitted to the Tennessee Department of Labor and Workforce Development with the associated quarterly report by the quarter due date. One original and one copy should be submitted.

TENNESSEE DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT

WIA PROGRAM INCOME STATUS REPORT

Contract Number _____

DATE _____

Quarter Ending _____

Activity or Service which resulted in
Program Income

Contractor Name and Address

A. Cost Category	B. Expenditures/Program Income	C. Year-to Date Expenditures
I. Administration		
II. Program		
Grand Total		

Program Income previously reported _____

Add: Program Income this Quarter _____

Total Program Income to date _____

Less: Program Income used _____

Unused Program Income _____

SIGNATURE _____

TITLE _____

NOTE: This form should never be used to report Federal WIA dollars.

**ATTACHMENT D
TITLE I AGREEMENT CLOSEOUT PACKAGE
Transmittal Sheet**

CLOSEOUT

To: _____

From: _____

Agreement Number: _____

Agreement Period: _____

Check one: ADULT YOUTH DISLOCATED WORKER OTHER _____ (SPECIFY) _____
 LOCAL ADMINISTRATION STATEWIDE ACTIVITIES RAPID RESPONSE

As authorized representative of the awardee organization noted above, I have taken actions related to the closeout of the above referenced agreement and am enclosing the required documents as follows:

<u>Submitted</u>	<u>Received</u>	<u>Documents</u>
<input type="checkbox"/>	<input type="checkbox"/>	Detailed Statement of Receipts
<input type="checkbox"/>	<input type="checkbox"/>	Detailed Statement of Expenditures
<input type="checkbox"/>	<input type="checkbox"/>	Financial Reconciliation Worksheet
<input type="checkbox"/>	<input type="checkbox"/>	Awardee's Release (with signature)
<input type="checkbox"/>	<input type="checkbox"/>	Property Inventory
<input type="checkbox"/>	<input type="checkbox"/>	Tax Certification
<input type="checkbox"/>	<input type="checkbox"/>	Other (List)
<input type="checkbox"/>	<input type="checkbox"/>	List of Subgrantee/Subcontractors

Financial Record Retention

We agree to abide by the following provisions:

Financial records must be retained for three years from the date of your Financial Closeout Package.

Unresolved issues (which may include but are not limited to audit findings, litigation, and bankruptcy) would necessitate a longer retention period. The three-year clock would be adjusted after resolution of the issue and/or submission of a revised closeout package.

Access to Records

Authorized representatives of the U.S. Department of Labor and the awarding agency shall have timely and reasonable access to any pertinent books, documents, papers, or other records of the awardee in order to make audits, examinations, excerpts, and transcripts.

I certify that, to the best of my knowledge, the information contained on this form, and on all other closeout forms and documents for the agreement indicated above, is correct and complete.

This Closeout Package has been executed this ___ day of _____ 20__.

Authorized Signature: _____

Typed Name: _____

Title: _____

Telephone Number: _____

TITLE I AGREEMENT CLOSEOUT PACKAGE
Detailed Statement of Receipts

Instructions:

List each receipt of funds individually.

- “Date Funds Requested”** The date on which the cash requests were signed
- “Date Funds Received”** The date on which receipt of the funds were deposited/recorded
- “Amount”** The amount of the funds received
- “Total”** Total of all funds received for the agreement period. Show here and on Line 1 of the Financial Reconciliation Worksheet.

List each receipt of funds individually. (Additional sheets may be added as needed).

Date Funds Requested	Date Funds Received	Amount
		Total

TITLE I AGREEMENT CLOSEOUT PACKAGE
Detailed Statement of Expenditures

Instructions:

- “Line Item”** List all line items as negotiated in the agreement.
- “Agreement Section”** Show budgeted amounts by line item as shown in your agreement.
- Show actual expenditures against the budgeted line items.
- Show accrued expenditures against the budgeted line items.
- Total should be the sum of actual and accrued expenditures by line item.
- “Stand-In Section”** All items listed must be eligible TITLE I expenditures. List allowable costs that could have been charged against the agreement but were paid with **NON-FEDERAL** funds.
- List by line item costs incurred above and beyond costs reported in the “Agreement Section” and “Match Section” incurred during the operation of the negotiated agreement.
- “Total”** Must be the sum of the line items listed above.
- Total “Agreement Budget”** Must equal the amounts as negotiated.
- Total “Agreement Actual”** Must be the sum of the line items listed above.
- Total “Agreement Accrued”** Must be the sum of the line items listed above.
- Total “Agreement Total”** Must equal total expenditures (actual plus accrued). Show here and on Line 2 of the Financial Reconciliation Worksheet.
- Total “Stand-In”** The sum of all items listed in this column. Show here and on Line 7 of the Financial Reconciliation Worksheet.

TITLE I AGREEMENT CLOSEOUT PACKAGE
Financial Reconciliation Worksheet

Instructions:

- Line 1, “**Cash Received**” Enter total amount of funds received (total must equal detailed statement of receipts).
- Line 2, “**Reportable Expenditures**” Enter total expended funds, by cost category, for line items as negotiated in the agreement from detailed statement of expenditures. Add the cost categories and enter the sum in the “Total” column.
- Line 3, “**Cash on Hand**” Subtract Line 2 from Line 1. If Line 1 is greater than Line 2, the balance in the “Total” column must be returned when submitting this report.
- Line 4, “**Program Income**” Enter total funds received from program income.
- Line 5, “**Program Income Expenditures**” Enter total funds expended against funds received (reported on Line 4), by cost category, for eligible grant costs. Add the cost categories and enter the sum in the “Total” column.
- Line 6, “**Balance of Program Income**” Subtract Line 5 from Line 4. If Line 4 is greater than Line 5, the balance in the “Total” column must be returned with the agreement closeout.
- Line 7, “**Eligible Stand-In Costs**” Enter total funds expended, by cost category, for funds that could be used as Stand-In costs. These costs must be eligible expenditures for the negotiated grant agreement. Add the cost categories and enter the sum in the “Total” column.
- Line 8, “**Obligational Authority**” Enter total budget negotiated in the agreement by cost category. Add the cost categories and enter the sum in the “Total” column.
- Line 9, “**Unused Obligational Authority**” Subtract Line 2 from Line 8. Add the cost categories and enter the sum in the “Total” column.
- Line 10, “**% of Obligational Authority Expended**” Divide Line 2 by Line 8, and enter percentage, by cost category and for total.

TITLE I AGREEMENT CLOSEOUT PACKAGE
Financial Reconciliation Worksheet

COST CLASSIFICATION	ADMINISTRATIVE	PROGRAM	TOTAL
1. Cash Received			
2. Reportable Expenditures			
3. Cash on Hand (Line 1 less Line 2)			
4. Program Income			
5. Program Income Expenditures			
6. Balance of Program Income (Line 4 less Line 5)			
7. Eligible Stand-In Costs			
8. Obligational Authority			
9. Unused Obligational Authority (Line 8 less Line 2)			
10. % of Obligational Authority Expended (Line 2/Line 8)			

TITLE I AGREEMENT CLOSEOUT PACKAGE
TITLE I Closeout Awardee's Release

Instructions:

1. Unpaid bills in stated amounts or in estimated amounts where the exact amounts are not available, by the awardee, as follows:

(List allowable costs which have resulted from the operation of the program.)

“Execution Date”

The date on which the form is being signed

“Authorized Signature”

Must be the individual who entered into the agreement on behalf of the awardee

TITLE I AGREEMENT CLOSEOUT PACKAGE
Awardee's Release

Pursuant to the terms of Agreement # _____, and in consideration of the expended and accrued sum of \$_____, of which \$_____ is the amount paid and \$_____ is the amount to be paid under the said agreement to _____ hereinafter called the awardee or to its assignees, if any, the awardee upon payment of the said sum by the Tennessee Department of Labor and Workforce Development, hereinafter called the Awarding Entity, does release and discharge the Awarding Entity, its officers, agents, and employees, of and from all liabilities, obligations, claims, and demands whatsoever under or arising from the said agreement **except:**

1. Unpaid bills in stated amounts, or in estimated amounts where the exact amounts are not available, by the awardee, as follows:

Invoice Date (if known)	Vendor	Invoice or P.O. #	Line Item	Cost Category	Amount	Expected Payment Date

2. Claims after closeout for costs which result from liabilities under the TITLE I program will not be paid after 45 days from end of the contract period, including unemployment insurance costs and workers' compensation claims.

This release has been executed this _____ day of _____ 20____.

Signature of Authorized Official

Name: _____

Title: _____

TITLE I AGREEMENT CLOSEOUT PACKAGE
Final Property Inventory Certification

Instructions:

Enter the complete entity name, agreement number, and date in the spaces provided at the top of the form.

Check appropriate box to indicate funds negotiated were to be used for the acquisition of property.

“Item A” If no funds negotiated were used for the acquisition of property, no further information is required.

“Item B” If funds negotiated were for the acquisition of property, for each item acquired, enter the following information:

- a. **Item #:** Enter property items in numerical sequence, i.e., 1, 2, 3, etc.
- b. **Identification #:** Enter an identification number such as the stock number, manufacturer’s serial number, property tag number, or other identifying number.
- c. **Description:** Describe the property, e.g., Dell PC 486.
- d. **Location:** If different from the address stated above, enter the location of the property.
- e. **Date of Acquisition:** Date on which the entity assumed responsibility for the property.
- f. **Condition Code:** Enter the condition code (see “Condition Codes”) that corresponds to the condition of the property.
- g. **Unit:** Enter the unit, e.g., “ea” for each, “dz” for dozen, “st” for set, etc.
- h. **Quantity:** Enter the number of units acquired.
- i. **Unit Acquisition Cost, Total Cost:** Enter Title I and non-Title I share of the acquisition cost of each item. The sum of the two should be reflected in Total Cost. Total Cost must equal the total cost of the property.

“Item C” Check if a new grant has been approved and indicate the agreement number issued.

“Item D” If no new agreement is awarded, above listed property must be returned to the awarding entity.

TITLE I AGREEMENT CLOSEOUT PACKAGE
Final Property Inventory Certification
(TITLE I -Acquired Property Only)

Name: _____ #: _____ Date: _____

A. Agreement Without Property

I hereby certify that no grantee property was furnished or acquired by the terms and conditions of this agreement.

B. Agreement With Property

I hereby certify that the below inventory listing is complete, and that it correctly describes all items of materials and equipment furnished or purchased under the terms and conditions of this award.

Item #	Identification #	Description	Location	Acquisition Date	Condition Code	Unit	Quantity	Unit Acquisition Cost		Total Cost
								Title I	Non-Title I	

C. A New Agreement Has Been Approved

The above or attached property will be retained for the period as specified in Agreement # _____

D. A New Agreement Has Not Been Approved

The above or attached listed property will be returned within thirty (30) days of the release date of this agreement.

Condition Codes

1. **Unused-Good** Unused property that is usable without repairs and is identical or interchangeable with new items from normal supply sources.
2. **Unused-Fair** Unused property that is usable without repairs, but is deteriorated or damaged to the extent that the utility is somewhat impaired.
3. **Unused-Poor** Unused property that is usable without repairs, but is considerably deteriorated or damaged. Enough utility remains to classify the property as better than salvage.
4. **Used-Good** Used property that is usable without repairs, and most of its useful life remains.
5. **Used-Fair** Used property that is usable without repairs, but somewhat worn or deteriorated and may soon require repairs.
6. **Used-Poor** Used property that may be used without repairs, but is considerably worn or deteriorated to the degree that remaining utility is limited or major repairs will soon be required.
7. **Repairs Required-Good** Required repairs are minor and should not exceed 15 percent of original acquisition cost.
8. **Repairs Required-fair** Required repairs are considerable and are estimated to range from 16 to 40 percent of original acquisition cost.
9. **Repairs Required-Poor** Required repairs are major because property is badly damaged, worn, or deteriorated, and are estimated to range from 41 to 65 percent of original acquisition cost.
- X Salvage** Property has some value in excess of its basic material content, but repair or rehabilitation to use for the originally intended purpose is clearly impractical. Repair for any use would exceed 65 percent of the original acquisition cost.
- S Scrap** Material that has no value except for its basic material content.

TITLE I AGREEMENT CLOSEOUT PACKAGE
Tax Certification

Instructions:

“Name of Awardee”	The agency who has received TITLE I funds for the operation of a funded program
“Address”	The physical location of the agency
“Employer’s Federal Identification Number”	The numerical identification issued by the Federal Government which is used to recognize the agency for tax liability

TITLE I AGREEMENT CLOSEOUT PACKAGE
Tax Certification

In the performance of agreement # _____, I certify that I have complied with requirements of the law and the State TITLE I Administration, State of _____, regarding the obtaining of employer identification/account numbers, collection, payment, deposit, and reporting of Federal, State and local taxes and the provision of W-2 forms to employees/enrollees who are not now my employees. For present employees/enrollees, formerly employed under the award, W-2 forms will be furnished as specified in Circular E, Employers' Tax Guide.

Name of the Awardee: _____

Address: _____

Federal Employer's Identification Number: _____

Signature of Authorized Official: _____

Name: _____

Title: _____

LIST OF SUBCONTRACTORS

LWIA NAME _____

LWIA CONTRACT NUMBER _____

Subcontractor Name & Address	Contract Number	Beginning Date	Ending Date	Funds Expended

Administrative Entities & Comprehensive Career Centers Web Sites

LWIA 1

<http://www.ab-t.org/ab-t.htm>

http://www.tennessee.gov/labor-wfd/cc/cccounty_files/washington.htm

LWIA 2

<http://www.ws.edu/>

http://www.tennessee.gov/labor-wfd/cc/cccounty_files/hamblen.htm

LWIA 3

<http://www.wforce@knoxcac.org>

<http://www.knxcareers.org/>

LWIA 4

<http://www.ethra.org/>

http://www.tennessee.gov/labor-wfd/cc/cccounty_files/cumberland.htm

LWIA 5

<http://www.sedev.org/setdd/>

<http://www.secareercenter.org/>

LWIA 6

http://www.tennessee.gov/labor-wfd/cc/cccounty_files/coffee.htm

LWIA 7

<http://www.uchra.org/>

<http://www.uccareercenter.com/>

LWIA 8

<http://www.workforceessentials.com/>

<http://www.workforceessentials.com/careercenter.html>

LWIA 9

<http://www.nashville.gov/flashpgs/flashhome.htm>

<http://www.careeradvancement.org/>

LWIA 10

<http://www.sctworkforce.org>

<http://www.sctcareercenter.com/>

LWIA 11

<http://www.unitedway.tn.org/community/sowhumre.htm>

<http://www.wtnc.tn.org/>

LWIA 12

http://www.tennessee.gov/labor-wfd/cc/cccounty_files/dyer.htm

LWIA 13

<http://www.cityofmemphis.org/>

<http://www.memphiscareercenter.com/>

State Web Sites

<http://www.tennessee.gov/labor-wfd/et.html> This is the homepage of the Division of Employment & Training, Department of Labor and Workforce Development

<http://www.tennessee.gov/labor-wfd/wioplan.html> View the State's 5-Year Strategic Plan for WIA

http://www.tennessee.gov/labor-wfd/et_incumbent_faq.html View FAQs about the Incumbent Worker Program

<http://www.tennessee.gov/labor-wfd/graphics/TNmplwia.gif> View the LWIA map

<http://www.tennessee.gov/labor-wfd/Polsummary.pdf> View Policy and Policy Summaries from E&T

<http://www.tennessee.gov/labor-wfd/performanceable2003-04.pdf> E&T Performance Measures, 2005-2006

<http://www.ja.state.tn.us/thec/cbjt/PrSrchEng.jsp> View the List of Eligible Training Providers

<http://198.187.128.12/tennessee/lpext.dll?f=templates&fn=fs-main.htm&2.0> Tennessee Code Annotated

<http://www.state.tn.us/financ/act/trips/trips.html> Travel regulations

Federal Web Sites

<http://www.doleta.gov/> Employment and Training Administration, US Department of Labor

<http://www.doleta.gov/usworkforce/wia/act.cfm> View Public Law 105-220, WIA 1998

<http://www.whitehouse.gov/omb/egov> View Plans for eGovernment Initiative

<http://wdr.doleta.gov/directives/> ETA Training and Employment Guidance Letters/Advisories

<http://www.access.gpo.gov/nara/cfr/index.html> Search the Code of Federal Regulations

<http://www.whitehouse.gov/omb/circulars/a122/a122-2004.pdf> OMB, Circular A-122

<http://www.whitehouse.gov/omb/circulars/a133/a133.html> OMB, Circular A-133

<http://a257.g.akamaitech.net/7/257/2422/14mar20010800/edocket.access.gpo.gov/2003/pdf/03-13125.pdf> LEP Guidance, ETA

<http://uscode.house.gov/search/criteria.shtml> Search the United States Code

http://wdr.doleta.gov/opr/fulltext/FINALrep_02.pdf View the Urban Institute's preliminary report on employment and training activities at faith-based institutions

<http://www.eeoc.gov/policy/ada.html> View Americans With Disabilities Act of 1990

<http://www.access-board.gov/508.html> 36 CFR Part 1194, Electronic and Information Technology Accessibility Standards

<http://www.access-board.gov/telecomm/index.htm> 36 CFR Part 1193, Telecommunications Act Accessibility Guidelines

<http://www.gsa.gov/Portal/gsa/ep/home.do?tabId=0> US General Services Administration