

**Workforce Development System
Technical Advisory #11-2.4
June 19, 2015**

To: Workforce Development Community

Subject: **UPDATED Financial Reporting and Cash Draw-down Policy and Procedures for Workforce Innovations and Opportunities Act, Workforce Investment Act, Trade Adjustment Act and Other Federal Funding.**

Purpose

The purpose of this Workforce Development System Technical Advisory (WDS-TA) is to notify Local Workforce Development Boards (LWDBs) of the New York State Department of Labor's (NYSDOL's) policy and procedures for Financial Reporting and Cash Draw-down for Workforce Innovations and Opportunities Act (WIOA) funding, Workforce Investment Act (WIA) funding, Trade Adjustment Act (TAA) funding and other Federal funding, including:

- Requirements for monthly expenditure reporting and cash reporting;
- Requirements for Cash draw-down requests; and
- Penalties for late reporting, inaccurate reporting and excess cash on hand.

This WDS-TA rescinds and replaces WDS-TA #11-2.3 dated January 16, 2014.

Action

Reporting

The following presents procedures for monthly reporting of expenditures and cash, and procedures for requesting an extension on reporting deadlines.

Expenditure Reporting

Monthly expenditure reporting is required for: WIOA, WIA and other federal discretionary funding; and TAA funding.

WIOA, WIA and Other Federal Discretionary Funding

Monthly reporting of expenditures for WIOA, WIA and other federal discretionary funding is to be done via the PeopleSoft financial reporting software. These monthly

expenditure reports are due by the 20th day of the month following the month being reported. To report these monthly expenditures, all relevant entries in PeopleSoft must be approved by an authorized signatory by the due date. A PeopleSoft Procedural Manual is attached to this advisory as a resource. In addition, questions or comments concerning the use of PeopleSoft may be e-mailed to the DEWS mailbox at: dews.aers-taa@labor.ny.gov.

TAA Funding

Monthly reporting of expenditures for TAA funding is due by the 10th day of the month following the month being reported. To report TAA monthly expenditures, the TAA Expenditure Report must be signed by an authorized signatory and submitted to the report mailbox at: dews.aers-taa@labor.ny.gov, with a copy to the NYSDOL Financial Oversight and Technical Assistance (FOTA) representative for the Local Area.

Cash Reporting

WIOA, WIA and Other Federal Discretionary Funding

Monthly WIOA and WIA cash reporting includes two reports: Monthly Statement of Daily Cash Transactions (MSDTC); and Monthly Summary Cash Report (MSCR). These reports must be signed by an authorized signatory and submitted to the report mailbox at: dews.aers-taa@labor.ny.gov by the 20th day of the month following the month being reported, with a copy to the FOTA representative for the Local Area.

TAA Funding

Monthly TAA cash reporting includes two reports: Monthly Statement of Daily Cash Transactions (MSDTC); and Monthly Summary Cash Report (MSCR). These reports must be signed by an authorized signatory and submitted to the report mailbox at: dews.aers-taa@labor.ny.gov by the 10th day of the month following the month being reported, with a copy to the FOTA representative for the Local Area.

Extensions

Organizations responsible for Local Area fiscal reporting that cannot comply with a reporting due date must request an extension in writing prior to the due date, and receive approval of this extension, and submit the reports by the extended due date in order to avoid penalties. The request must provide the reason the extension is needed and the date that the report will be submitted. Extensions will be granted for up to 5 business days. NYSDOL reserves the right to deny extension requests.

Extension requests must be sent to the DEWS mailbox at: dews.aers-taa@labor.ny.gov. NYSDOL approval or denial of this request will be sent to the organization responsible for fiscal reporting for the Local Area within one business day.



Cash Requests

Organizations responsible for Local Area cash requests must submit cash requests based on the immediate cash needs of the organization.

Penalties

Organizations that fail to meet a reporting deadline, report inaccurate information and/or have excess cash on hand will be notified by NYSDOL via e-mail on the day of the occurrence. The notification will be sent to the Local Workforce Development Board Director and the Fiscal Manager for the Local Area.

The penalties for Late Reporting, Inaccurate Reporting and/or Excess Cash on Hand are described below.

Late Reporting

Organizations that do not meet a reporting deadline will be subject to suspension of cash draw-downs until the report is submitted.

Organizations that demonstrate persistent late reporting must attend a formal meeting with NYSDOL to discuss mandatory technical assistance to address the problem. The Local Workforce Development Board Chair, Local Workforce Development Board Director and Fiscal Manager will be required to attend the meeting.

Inaccurate Reporting

Upon notification from NYSDOL, organizations responsible for fiscal reporting will have 24 hours to correct an inaccurate report, or will be subject to suspension of cash draw-downs until the monthly report is accurately reported.

Excess Cash on Hand

Upon notification from NYSDOL, organizations responsible for cash requests will have 24 hours to respond to excess cash on hand. The response to NYSDOL must include:

- An explanation for the error;
- Action(s) and timeframe to come into compliance.

The response to NYSDOL must be e-mailed to: dews.aers-taa@labor.ny.gov.

Organizations that do not respond to the notification will be subject to suspension of cash draw-downs until a response is submitted.

Organizations that demonstrate persistent excessive cash balances will be subject to NYSDOL review prior to the approval of individual cash orders. Further, the organization must attend a formal meeting with NYSDOL to discuss mandatory

technical assistance to address the problem. The Local Workforce Development Board Chair, Local Workforce Development Board Director and Fiscal Manager will be required to attend the meeting.

Policy

1. Financial reports (e.g., expenditures and cash) for WIOA, WIA, TAA, and all other federal funds allotted to a Local Area must be submitted monthly to NYSDOL.
2. Cash on hand exceeding needs for five (5) days cannot be maintained.
3. Organizations that do not: meet a reporting deadline; submit an accurate report; and/or maintain cash requirements will be subject to penalties upon notification from NYSDOL of the occurrence.

References

20 CFR Part 683.200(a) WIOA Notice of Proposed Rulemaking
20 CFR Part 667.200(a) WIA Final Rules; 29 CFR Parts 95 and 97.3
WDS-TA #11-2.3, "UPDATED Financial Reporting and Cash Draw-down Policy and Procedures for Workforce Investment Act, Trade Adjustment Act and Other Federal Funding." January 16, 2014

Inquiries

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taa@labor.ny.gov](mailto:dews.aers-taa@labor.ny.gov).

Attachments

[PeopleSoft Procedural Manual 4-18-13 update.doc](#)