

OFFICE OF WORKFORCE OPPORTUNITY
WIOA POLICY ISSUANCE – 2021-012
Effective Date: July 1, 2020

AUDIT RESOLUTION

PURPOSE: To document the Office of Workforce Opportunity (OWO) policies and procedures for addressing, resolving and clearing audit findings, corrective action items, and areas of concern or recommendations.

BACKGROUND: Organization-wide or program-specific audits shall be performed in accordance with [Subpart F](#), the Audit Requirements of the Uniform Guidance which apply to audits for fiscal years beginning on or after December 26, 2014. DOL award recipients, including for-profit and foreign entities, that expend \$750,000 or more in a year from any Federal awards must have an audit conducted for that year in accordance with the requirements contained in [2 CFR 200.501](#). OMB's approved exception at [2 CFR 2900.2](#) expands the definition of 'non-Federal entity' to include for-profit entities and foreign entities.

POLICY: The Department of Administrative Services (DAS) Bureau of Accounting (BOA) provides centralized accounting services to state agencies and departments. Bureau staff consists of a Federal Grants and Cost Allocation Administrator whose is responsible for management of the State's annual Single Audit of Federal Financial Assistance Programs. This includes:

- Audit Process Oversight and Management
- Preparing, Analyzing and Publishing the Schedule of Expenditures of Federal Awards
- Audit findings follow up and reporting
- Federal Collections & Reimbursement Arrangements

Accordingly, NH BEA - OWO utilizes the services of the Bureau of Accounting for consultation and guidance in the resolution of audit findings as necessary.

It is the policy of the OWO, under NH – BEA for the State of New Hampshire that OWO or any subrecipient (contractor) adhere to the Audit requirements for Federal Awards under [2 CFR 200.501](#) & [2 CFR 2900.3](#) & [2900.21](#) (US DOL exceptions); Audit Resolution under [2 CFR 200.511-.513](#) Audit findings follow-up.

PROCEDURE:

1. The WIOA Fiscal Administrator position will work with the appropriate management personnel, as necessary, to coordinate each audit and will work with management personnel in developing responses to the report, as needed.

2. Management will review any findings with auditors to determine underlying causes and recommendations.
3. Management has a responsibility to promptly evaluate reported audit findings/observations to determine action(s) best to resolve outstanding items, and to assure completion of the actions within an established time frame (with DAS available as support as needed), (OMB guidelines site 30 days).
4. Management establishes a documented corrective action plan.
5. Management has a scheduled monitoring and evaluation of the effectiveness of the resolution/corrective action plan and along with responses to current year audit findings, maintain a summary schedule of prior year audit findings to include the status of audit findings and their resolution. Management shall describe reasons for any unresolved prior year audit findings and provide available documentation.