



WIA NOTICE NO. 09-NOT-42

TO: Chief Elected Officials
Local Workforce Investment Board Chairpersons
Local Workforce Investment Board Staff
WIA Fiscal Agents and Grant Recipients
WIA Program Services Administrators
Illinois workNet™ Operators
WIA State Agency Partners
Other Interested Persons

SUBJECT: Catalog of Federal Domestic Assistance (CFDA) Subaccount Codes of Expenditures

DATE: October 19, 2009

I. SUBJECT INDEX

Fiscal Reporting and Accountability

II. PURPOSE

To inform grantees and subgrantees of the updated CFDA subaccount codes that apply to funding and how to allocate local administrative expenditures and statewide activity expenditures.

III. ISSUANCES AFFECTED

A. References:

USDOL Training and Employment Guidance Letter (TEGL) 17-08,
American Recovery and Reinvestment Act (Recovery Act) Funds
Financial Reporting Requirements (April 23, 2009)
WIA Policy Letter No. 09-PL-54, Catalog of Federal Domestic Assistance
(CFDA) Subaccount Codes of Expenditures (October 19, 2009)

B. Rescissions:

None

IV. BACKGROUND

WIA Policy Letter 09-PL-54 provides guidance on the use of the Catalog of Federal Domestic Assistance programs and the allocation of local administrative and statewide activity expenditures. The Catalog's coding structure is widely used to assist in identifying and coordinating financial assistance-related activities. One such use of the Catalog's coding structure is the requirement under the Single Audit Act and OMB Circular A-133, which implements the Act, that grantees develop schedules of grant funds received and expended. Auditors then use these schedules to identify programs and activities to audit. These codes make sure that money coming in and out of the assistance program can be audited in an organized fashion per the federal government's updated requirements in OMB Circular A-133. The report of audit findings must also be organized according to the CFDA coding structure.

With the passage of the American Recovery and Reinvestment Act of 2009 (Recovery Act), Section 1512 requires additional reporting requirements from recipients of Federal funding. TEGL 17-08 provides further guidance on the reporting requirements for the Recovery Act as well as the CFDA subaccount codes for reporting of expenditures.

As new CFDA codes are developed, notices will be sent out or new policies written in order to direct grantees of the new mandates.

V. COMPONENTS

Attached are the updated tables for CFDA subaccount codes of WIA Expenditures that now contain new sub-codes stemming from the American Recovery and Reinvestment Act (ARRA). Grantees will need to update their systems accordingly.

VI. ACTION REQUIRED

All LWIAs, recipients and subrecipients shall review this notice and distribute it to all appropriate individuals within the organization to guide in implementation.

VII. INQUIRIES

Inquiries should be directed to DCEO, Ray Parrack, 217-558-2420 or
Ray.Parrack@illinois.gov

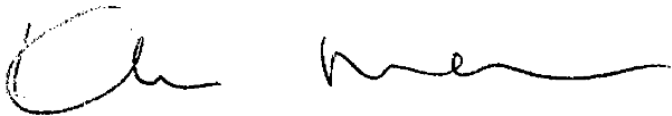
VIII. EFFECTIVE DATE

This notice is effective on release.

IX. EXPIRATION DATE

This notice will remain in effect until amended or rescinded by DCEO, Bureau of
Workforce Development.

Sincerely,

A handwritten signature in black ink, appearing to read 'Therese McMahon', with a stylized, cursive script.

Therese McMahon, Deputy Director
Bureau of Workforce Development

TM:dc

Attachment(s): A - Catalog of Federal Domestic Assistance (CFDA) For ETA and
DCEO Awards of WIA Title I Funds