



Ohio Administrative Code

Rule 5101:9-7-04.1 Workforce Innovation and Opportunity Act (WIOA) local area quarterly reconciliation.

Effective: July 27, 2017

The following accounting procedures are necessary for local accountability in the reconciliation of federal and state funds.

(A) Quarter-end reporting.

(1) The local area is accountable for the workforce development fund as reconciled each quarter and shall review reports and make adjustments and/or corrections prior to the final approval and submission of financial data to the Ohio administrative knowledge system (OAKS) for the closing quarter. The local area has access to system reporting throughout the quarter in order to make ongoing adjustments/corrections.

(2) The local area has access to reports based on financial data submitted in the county finance information system (CFIS) as described in rule 5101:9-7-29 of the Administrative Code.

(a) Each quarter's over/under report is cumulative over the lifetime of the funding source.

(b) The local area is given five business days after the eighteenth day of the month following the last month of the quarter to review reports for accuracy.

(3) No later than five business days after the eighteenth day of the month following the last month of the quarter, the local area shall submit any final adjustments and/or revisions to OAKS.

(a) Once the five-day review period is complete, the Ohio department of job and family services (ODJFS) suspends reporting access to CFIS for the closing quarter in order to begin the quarter reconciliation process.

(b) The local area should complete closeout draws for the quarter during the five-day review period.



(c) The local area shall make any allowable changes that arise after the five-day review period to open grants in the current quarter.

(B) Quarter reconciliation.

(1) ODJFS notifies the local area when the quarter reconciliation process is completed. The local area shall review reports for accuracy and immediately notify ODJFS of any discrepancies.

(2) State funded allocations and federally funded subgrants are reconciled at the end of their period of availability. The period of availability includes the funding period and the liquidation period.

(3) ODJFS may make adjustments as necessary to fully reconcile federal grants and/or state allocations that are being closed.

(a) If reported expenditures and adjustments in all funding sources being closed exceeds cash drawn in all funding sources being closed, ODJFS may issue additional funds on closed grants.

(b) If the total of reported expenditures and adjustments in all funding sources being closed is less than cash drawn in all funding sources being closed, ODJFS may adjust draws in open available grants.

(C) The local area shall retain financial, programmatic, statistical, recipient records, and supporting documents as described in rule 5101:9-9-21 of the Administrative Code. This documentation may be subject to inspection, monitoring, and audit.