



## Ohio Administrative Code

### Rule 5101:9-7-05 Responsibilities of Workforce Innovation and Opportunity Act (WIOA) fiscal agents.

Effective: January 16, 2026

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(A) A "WIOA Fiscal Agent" is an entity designated by the chief elected official in accordance with section 107(d)(12)(B)(i)(II) of WIOA to assist in the administration of WIOA grant funds under the direction of the local workforce development board. The WIOA fiscal agent must receive and manage all formula WIOA funds for the area and other federal, state, or local funds allocated to the local workforce area.

(B) The WIOA fiscal agent is responsible for the receipt, disbursement, accounting and reporting of all funds related to WIOA program operations including collection and disposition of program income generated by WIOA program activities pursuant to federal regulations.

#### (1) Subaward notification and advances

WIOA fiscal agents are responsible for notifying local WIOA sub-areas of subgrant awards, the assistance listings number of the subgrant, and the respective grant period of availability. WIOA fiscal agents are also responsible for ensuring processes are in place to minimize the time elapsing between receipt of WIOA funds and disbursement in order to maintain cash balance.

(a) WIOA fiscal agents maintain adequate systems of internal control over cash to ensure compliance with rules and regulations set forth in rule 5101:9-7-04 of the Administrative Code.

(b) WIOA fiscal agents ensure processes are in place to approve draw requests from and issue funding to local sub-areas.

(c) WIOA fiscal agents ensure processes are in place to amend budgets if necessary and must communicate amendments to local sub-areas.

#### (2) Reporting



WIOA fiscal agents are responsible for establishing the reporting practices to be utilized by WIOA sub-areas. The fiscal agent combines all local area financial data, which includes the compilation of all sub-area financial data and performs area-wide state reporting via county finance information system (CFIS) web as described in rule 5101:9-7-29 of the Administrative Code.

(a) The local WIOA area ensures its sub-areas utilize a unified financial reporting system for recording financial activity, generating and reporting financial statements, cash draws, and participant information.

(b) Fiscal agents allocate costs as described in rule 5101:9-7-20 of the Administrative Code. However, all WIOA stand-alone areas allocate their costs as described in rule 5101:9-31-17 of the Administrative Code.

### (3) Reconciliation

Reconciliation involves the comparison and process of correction of local area financial data which includes the compilation of all sub-area financial data related to budgets, draws, net zero vouchers, expenditures and ceiling excess and effort reporting.

(a) The WIOA local area establishes a written reconciliation process which includes reconciling expenditures, receipts, accruals and obligations between sub-areas and the fiscal agent.

(i) The WIOA local areas complete the reconciliation process each quarter.

(ii) The WIOA local area reviews and updates, if necessary, their reconciliation process on an annual basis.

(b) The WIOA fiscal agent ensures that the combined disbursements, receipts, accruals, obligations and cash balance of sub-areas match those reported on the local area's quarterly certification submitted to the Ohio department of job and family services (ODJFS).

(c) The WIOA fiscal agent reviews CFIS web reports and makes adjustments and/or corrections prior to the final approval of the financial data for the last month of the quarter. The WIOA fiscal



agent has access to system reporting throughout the quarter and can make ongoing adjustments/corrections as necessary.

#### (4) Monitoring

The WIOA fiscal agent is responsible for overseeing and monitoring the WIOA fiscal activities of their sub-areas, subrecipients and contractors to ensure compliance with all applicable state and federal requirements.

(a) The WIOA fiscal agent ensures expenditures are allocated against the appropriate cost categories and within cost limitations as specified in the WIOA plan, state and federal statutes and regulations.

(b) The WIOA fiscal agent communicates, in writing, to the local area and sub-areas all fiscal related monitoring reviews. If the monitoring review contains audit findings, the written communication should include appropriate corrective action steps necessary for compliance. The WIOA fiscal agent continues to monitor the continuous improvement plans to ensure the implementation of those corrective action steps.

(c) The WIOA fiscal agent provides technical assistance to local sub-areas regarding financial issues to maximize the effectiveness of the local sub-area.

(C) The local area maintains documentation in accordance with the records retention requirements in rule 5101:9-9-21 of the Administrative Code. This documentation may be subject to inspection, monitoring, and audit by the ODJFS office of fiscal and monitoring services (OFMS) and the Ohio auditor of state (AOS).