



Audit Requirements

Department: Office of Economic & Workforce Development	Effective Date: 1/1/2021
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Directive # 21-02	Supersedes: #02-12
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PURPOSE

The purpose of this directive is to update the audit requirements for entities receiving Workforce Investment Act (WIOA) funds, in accordance with the revisions to Office of Management and Budget (OMB) guidance.

REFERENCES

- Title 20 Code of Federal Regulations (20 CFR) Section 683.210
- Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards 2 CFR Part 200 Subpart F (Uniform Guidance or UG)
- EDD Directive Number: WSD20-03

BACKGROUND

- Audit requirements specified in Uniform Guidance 2 CFR 200 Subpart F require nonfederal entities that expend a total amount of federal awards equal to or in excess of \$750,000 to have either a single audit or a program-specific audit. Nonfederal entities that expend federal awards under more than one federal program must have a single audit.

POLICY AND PROCEDURES

Each service provider contract shall contain the following requirement:

As a condition of receiving WIOA funds, the independent auditor or monitor of the Office of Economic and Workforce Development (OEWD), and the Employment Development Department (EDD) auditors, investigators, monitors, and their representatives, shall at all times during the grant period, of performance and for a period of three years thereafter, have access to all related records and financial statements and to individuals with knowledge of the records and financial statements as may be necessary to ensure compliance with the UG, WIOA statute, regulations, and directives.

AUDIT REQUIREMENTS AND SUBMISSION

OEWD will ensure that each of its service providers expending \$750,000 or more of federal funded programs during the entity's fiscal year conducts a single audit in accordance with regulations listed in the reference section.

Federally funded grantees shall upload single audit report to the Federal Audit Clearinghouse at <https://facweb.sensus.gov>. All entities shall also submit their single audit reports to the following addresses:

Governmental entities will continue submitting copies of their single audit reports to the

State Controller:
Attn: Single Audit Reports Division of Audits State Controller's
Office P.O. Box 942850
Sacramento, CA 94250-0001

Copies of Private, Non-Profit Organizations and Governmental entities' single audit reports are to be submitted to OEWD as follows:

Yazmin Escorcía
Fiscal Compliance Officer
Office of Economic and Workforce Development
1 South Van Ness Avenue, 5th Floor San
Francisco, CA 94103

Yazmin.Escorcía@sfgov.org

INQUIRIES

Inquiries should be addressed to workforce.development@sfgov.org.

OEWD and its service providers shall follow this policy. This policy will remain in effect from the date of issue until such time that a revision is required.