

Mass Workforce Issuance

Workforce Issuance No. 10-85

Policy Information

To: Chief Elected Officials
Workforce Investment Board Chairs
Workforce Investment Board Directors
Title I Administrators
Career Center Directors
Title I Fiscal Officers
DCS Regional Managers

cc: WIA State Partners

From: Michael Taylor, Director
Department of Workforce Development

Date: October 15, 2010

Subject: Single Audits Extension Requests for FY10 and FY11

Purpose: To alert grant recipients that the Office of Management and Budget (OMB) has instructed agencies not to grant any Single Audit extension requests to grantees for fiscal years 2009 through 2011. Therefore, the Division of Career Services will be unable to grant extension requests for Single Audit submissions for fiscal years ending June 30, 2010 and June 30, 2011.

Background: OMB Circular A-133 requires that grant recipients submit their Single Audit to DCS within the earlier of 30 days after receipt of the auditor's report(s), or nine months after the end of the audit period. In the past, grant recipients have been able to submit their single Audit beyond the nine month period by submitting an extension request in writing to DCS. The June 2010 Compliance Supplement to OMB Circular A-133 and the M-10-14 OMB Budget Memorandum have instructed agencies not to grant extension requests for fiscal years 2009 through 2011 because of the reliance of the Single Audit results to monitor accountability for Federal awards under ARRA. **Therefore, DCS will not approve any Single Audit extension requests from grant recipients for fiscal years ending June 30, 2010 or June 30, 2011.**

Required: Single Audits for the fiscal year ending June 30, 2010 are due no later than March 31, 2011 and Single Audits for the fiscal year ending June 30, 2011 are due no later than March 31, 2012. No extension requests will be granted by DCS for fiscal year 2010 or fiscal year 2011. Local areas should work with their auditors

to ensure that the Single Audit is completed and submitted to DCS within the deadlines listed.

Effective: Fiscal Year 2010 and Fiscal Year 2011

References: OMB Circular A-133 Compliance Supplement June 2010
Office of Management and Budget Memorandum M-10-14, *Updated Guidance on the American Recovery and Reinvestment Act*

Inquiries: Questions about the Single Audit submissions for fiscal years ending June 30, 2010 and June 30, 2011 should be directed to Edward Bartkiewicz (617) 626-5073.