

**U. S. Department of Labor
Employment and Training Administration**

**WIA RESCISSIONS DURING FY 2008
TECHNICAL GUIDANCE TO STATES**

**STATE QUESTIONS & ANSWERS
April 10, 2008**

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1/15/08 “AS OF” DATE FOR DATA USED BY DOL

1. We did not know that “corrections” could be made to 6/30/06 and 6/30/07 data have you had started this process. You now reflect data as of 1/15/08 – how were States advised of the correction period – this is a problem for us.
2. Did not know we had the ability to enter corrections "after" you had started this process - or as the date the "preliminary" rescission TEGGL was issued.

Due to the transition to new financial report formats effective for the 9/30/07 reporting period, DOL advised grantees via Training and Employment Notice 12-07 (dated 10/1/07) that the 6/30/07 report (old format) data entered before 9/30/07 would be migrated to the new system. Training for regions and states further indicated that this migration would occur on or around 10/1/07, that 6/30/07 data would then be “locked”, and that all efforts should be made to submit final changes to the 6/30/07 reports by that date. The 1/15/08 date does not represent a new period for making revisions, but is simply the date that DOL downloaded the states’ 6/30/07 and 6/30/06 financial report data from the grantee reporting system to be used in DOL’s rescission calculations. The downloaded data reflected any revisions to the data submitted by states since 9/14/07, the download date for the data used in the first 6/30/07 spending summary that DOL prepared and published.

DOL CALCULATIONS

1. Why were the outlying areas not included in the \$250M rescission process (i.e. Guam, Virgin Islands, etc.)

Based on the Congressional language, the \$250 M rescission applies only to WIA statutory formula programs. This excludes other funds appropriated for these programs but not distributed by the statutory formulas, such as amounts reserved for outlying areas, Native American youth program funds, and the Dislocated Worker National Reserve which funds NEGs and other activities.

2. How did DOL divide the Local Administration expenditures by fund stream?

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3. Since the \$250M rescission is based on "unexpended funds", what was the methodology DOL used to apply the pooled local admin expenditures to each fund stream?

For the local administration funds which are reported by states for all fund streams (programs) combined, DOL estimated the split by program based on the proportional amount each program represented in the authorized (pre-transfers) amounts reported in all 3 local program reports. This was done separately for each fund year source. The same proportional split among programs as used for authorized funds was then applied to the total local administration expenditures reported. For example, if the Local Adults Activities authorized amount was 30% of the sum of the 3 local programs reported authorized amounts, then 30% of the local administration authorized amount reported was assigned to the Adults program. And 30% of the local administration expenditures reported was also assigned to the Adults program.

4. When we try to calculate total availability and expenditures for the 3 funding streams using our data, we get different results than DOL. Why would the calculated amounts be different?

It is possible for DOL results by funding stream to vary from amounts calculated by states using actual state data. DOL must use the data officially reported by states and some of that data is combined for all funding streams. DOL must use an estimation methodology to distribute those combined funds into the three funding streams with results that will not necessarily correlate with the actual distribution. However, DOL's calculations must be used to determine the state rescission amounts by funding stream.

STATEWIDE RESCISSION AMOUNTS

1. To clarify -- the Statewide rescission can be applied to either adult -youth - dw - without regard to the 15% and 25% limitations -- is this correct?
2. To clarify; the states have the flexibility to absorb the Dislocated Worker state level unexpended balances rescission either from the 15% Statewide funds or the 25% Rapid response funds- correct?

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The Adults and Youth statewide rescission amounts are to be applied to the statewide 15% activities, but not to the Dislocated Worker Statewide Rapid Response 25% activity. The Dislocated Worker statewide rescission amount may be applied to either the statewide 15% activities OR the Rapid Response 25% activity.

TEMPLATE FILES

1. Are states required to use the spreadsheet template files and instructions?

Yes, states are required to use the instructions and spreadsheet templates provided by DOL because these are DOL's way of complying with the Congressional instructions for the \$250 M rescission. Congress charged the Secretary of Labor with ensuring that, within each funding stream, each local area's unexpended balances be rescinded to the extent they contributed to the state rescission amount. While DOL cannot actually calculate the local area rescission amounts, DOL designed the methodology for states to use to accomplish this.

2. Are you saying there should be 6 carryin files?

There should be a total of 6 separate files, one for each fund year, but only 4 carryin fund year files, plus 2 new fund year files.

3. So are we entering the total of the PY06 and FY07 allocations combined on the spreadsheets, per program and per region?

No, PY 2005 and FY 2007 should not be combined, but have separate files created for each fund year using the new fund year template.

4. Can we link spreadsheets instead of using the copy/paste method?

5. Why aren't the spreadsheets hyper-linked to reduce errors?

It was not possible for DOL to hyperlink the spreadsheet before distributing them to states because individual fund year files have to be created by states. State linking of spreadsheets via formulas is technically possible, but not advised, due to the large quantity of data, number of data items, and number of files involved. While manual copy and paste actions can produce errors, we have learned from experience that

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using formulas to link large amounts of data for multiple items across spreadsheets, and even within spreadsheets, can also result in errors that are not easily traced. States can do the manual copy and paste but check for errors by visually verifying totals between the source and target files.

6. On the template for Carry-in-Funds, the presenter referred to 2 rows for each local-one row for 6-30-07 and another for 6-30-06. I do not see the rows for the 6-30-06 info.

The rows are formatted so that all local areas are listed together within each reporting period, not both reporting periods together for each local area. The 6/30/06 reporting period rows for all local areas will be seen below the 6/30/07 reporting period rows for all local areas.

**USE OF 1% & 1.747% RESCISSIONS DATA IN LOCAL AREA
CALCULATIONS**

1. Do we use the availability with the FY 2007 rescission even though we have not received the NOO?
2. How should the 1% rescission be reflected in the templates?
3. Since the 1% & 1.747% were calculated on the state's original allocation, how will DOL be handling the Navajo Nation portion of those cuts for Arizona and New Mexico?

If the state decides to distribute a portion of the 1% FY 2007 rescission to local areas, then that adjustment must be reflected in the 6/30/07 financial data entered as well as the state allocation data entered for the FY 2007 fund year file compiling the local area data for use in the \$250M rescission calculations. For states which calculate separate local administration allocations for local areas, any application of the 1% rescission specifically to local admin should be reflected in the local admin financial data so that it is consistent with the state allocation data. If the 1% rescission is not applied to local areas, it is not to be used at all in those calculations. If applicable, this 1% reduction must be used in these calculations because these funds were not legally available during PY 2006, even though no actual NOO modification had occurred yet. DOL adjusted the reported financial data for the 1% FY 2007 advance rescission when doing the calculations of the \$250 M rescission amounts for each state. The 1.747% FY 2008 rescission is not applicable to the \$250M rescission calculations.

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For Arizona and New Mexico, the Navajo Nation receives part of the original state WIA formula allotments as a local area, although funds are later shifted to a separate grant and not reported by the states. Because these rescissions are applicable to all WIA formula programs, data representing the Navajo Nation was therefore included by DOL in calculations of these states' amounts for all of these rescissions. Those states should likewise include the Navajo Nation in the local area rescission calculation procedures as instructed by DOL. AZ and NM should contact DOL for further guidance on this unique situation.

FINANCIAL DATA TO BE ENTERED BY STATES IN TEMPLATES

1. Are these templates to be used for the 85% Adult and Youth, and 60% Dislocated Worker formula allocated funds only? The webinar didn't mention the consideration of unexpended Statewide 15% and Rapid Response 25% funds at 6/30/07. Should the templates include those funding sources by local area as well?
2. How do you handle Rapid Response funds given to the locals on the carryin spread sheets?

The templates and instructions provided by DOL are to be used only for the computation of local area rescission amounts which are based on the allocation of formula funds under the 85% (for Adults and Youth programs) and 60% (Dislocated Workers) WIA provisions. Any funds from the Statewide 15% and Rapid Response 25% categories which are allocated to the local areas should not be included in these templates, as they are counted in the statewide activities rescission calculations done by DOL.

3. If there were no formula allocated unexpended balances at 6/30/06 carried into PY 06, is it appropriate to complete the New Funds Calc (1b) template for PY 06 and FY 07 without completing the Carryin Funds Calcs (1a) template?
4. So if the locals were completely spent – the py calculation doesn't have to be completed?
5. When looking at carryin for fiscal year are we using carry forward numbers beginning July 2006 as the “carry forward numbers” for availability?
6. Do the allocation columns in the template include within state deobligations/reallocations between board areas?

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7. How should states treat PY04 and FY05 3rd year recaptured funds in the spreadsheet calculations?
8. It appears that local area calculations for PY 2004/FY 2005 would not be necessary because local areas have only two years to spend their funds before they are recaptured. Why are worksheets included for local area level expenditures for PY 2004 and FY 2005?

States should not try to create the fund year files and data based on their determination of what funds are available. States should complete files for all 6 fund years as instructed and all local areas should be represented, in the same order, in all 6 files. States should enter all the original financial data as reported for each fund year, which is on a cumulative basis, and the formulas in the files use that cumulative data to calculate the availability and expenditures during PY 2006. For PY 2004 and FY 2005 fund year files, the 6/30/06 data entered should not reflect any recapture/reallocation of those funds that was based on 6/30/06 data, but the 6/30/07 data entered in those files should reflect that action since it would have occurred during PY 2006. Thus, if a state recaptured PY 2004/FY 2005 local area funds based on the 6/30/06 data and reallocated those funds back to local areas during PY 2006, the 6/30/07 data for would include those reallocated amounts and the 6/30/07 reported amounts would be different from the 6/30/06 reported amounts. However, if a state did not reallocate those recaptured PY 2004/FY 2005 funds to local areas, but kept them for use by the state, they would become part of the statewide activities funds during PY 2006, and the local area PY 2004/FY 2005 data as of 6/30/07 would show no change from 6/30/06. In the last scenario, the formulas in the files would produce zero as the availability and expenditures during PY 2006. The same concept applies to the PY 2005/FY 2006 fund files: any recapture/reallocation of local area unexpended funds based on the 6/30/07 data should not be reflected in the 6/30/07 data, as that action occurred after 6/30/07. The rescission calculations are based on funds available during PY 2006 as of 6/30/07.

9. Timing issue if these numbers are expected to match DOL reports: if the information on these spreadsheets is supposed to match what was reported thru DOL quarterly reports, may not be in sync. For instance, could have been missing a local area year-end report cub completed DOL quarterly report information anyway – and now we are using that local report for this exercise. Don't necessarily know which individual local area was included. Used a rollup for WSAs for DOL reporting purposes. How important is it for information to match?

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It is very important that the data used for the local area calculations tie (with the specified adjustments allowed) to the reported financial data from states used by DOL. This is because Congress charged the Secretary of Labor with ensuring that the rescissions for local areas be calculated to the extent that they contributed to the calculated state rescission amount, and the financial data used for the calculations is what determines the extent of that contribution. In the final analysis, however, the data is used to proportionately distribute the rescission amount among local areas. DOL is assuming that states keep documentation of the actual local area data that is aggregated for each financial report submitted to DOL, for audit purposes at least. States should make every effort to identify the local area data used for the last reports submitted to DOL that became the 6/30/06 and 6/30/07 status.

10. We have always submitted corrections to a prior Qtr - in the "next" Qtr Report -- why did you not use a subsequent Qtr -- that would have picked up corrections submitted by a Local Area to the State?

It would not be possible for DOL to know which subsequent quarter reports contained corrections for earlier quarters, much less for each state. DOL had to use the data reported as of the designated quarter needed.

11. You say your spreadsheets calculated allowed admin, etc..... what if we don't provide the full 10% admin to local areas? Should we override your calculations to accurately reflect what our amounts are? Same with RR – we don't take the full 25% allowed.

12. In the spreadsheets, how should a state treat local areas that do not use the full 10% local admin, but instead may only use 5% of their admin allocation for admin? Do the spreadsheets allow for this?

The templates do not require the full 10% admin to be given to local areas, but do require the entry of actual local admin funds allocated to local areas (regardless of what the local area used the funds for, but that is another issue). The actual local admin amounts allocated to local areas should be included in the total state allocation data entered in columns N-P of the fund year template. These templates are for 85% (Adults/Youth) and 60% (Dislocated Workers) formula funds to local areas and should not include any Rapid Response 25% data, as that funding is categorized as statewide activities. The local admin report data entered in columns C and D should represent funds allocated by the states to the local areas for admin for all funding

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streams. The total amount authorized in all 4 local reports should equal the total of state allocations for all funding streams in column Q.

13. If the state required local areas to report their admin as a pooled amount, same as old DOL reporting requirement, how should each state apply the local admin expenditures by fund stream?
14. If the state required local areas to report their local admin separately for each funding stream, similar to the new DOL reporting requirement, can the state override the formulas to use the actual local admin expenditures by fund stream?

If local areas report their admin expenditures on a pooled basis, then the state does not have to split the data by program -- the formulas in columns X through Z of the fund year spreadsheets calculate the split of reported pooled local admin expenditures by program. However, if local areas actually report their admin data separately by fund stream to the state (who then combines it for DOL reporting), the state may enter the actual funding stream split for the expenditure data in columns X through Z , overriding the formulas. The authorized amounts as calculated in columns S through U should still be valid and require no overriding. The total of the local admin data split by program must reconcile with the pooled local admin data reported to DOL and entered in columns C and D.

15. In the carryover calculation sheet 1a columns n – q is the total availability with admin before or after the transfers?

The data entered in columns N through P is total funding as allocated by states to each local area, including local admin funds. This data would be before the transfers, since the decision on transfers is made at the local level, not the state level.

16. Will USDOL be issuing guidance regarding the 70% expenditure calculation that is not currently in law but if enacted may apply to PY 2007 resources at 6/30/08? The current calculations do not work because of the changes in the ETA 9130 reporting format – with transfers from DW to Adult now being reported as DW expenditures effective 9/30/07.

At this time DOL has not revised the methodology for the 70% expenditure calculations based on the new reporting formats effective 9/30/07. DOL expects that the quarterly WIA spending summary using the new reports will be available for the

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6/30/08 quarter, if not the 3/31/08 quarter. The concepts of the methodology will continue to be the same, with just the source data being reported differently. Formal guidance on the methodology will not likely be issued unless and until the 70% recapture proposal is actually enacted.

ACCURACY OF LOCAL AREA DATA USED BY STATES

1. What edit checks or controls are in place to assure that the financial data entered into the worksheets by the states is accurate?

Data entered by the states should tie to the aggregated local data reported to DOL in the described financial status reports (www.doleta.gov/budget/qtrlyspend.cfm). However, it was not possible for DOL to build edit checks or controls into the templates to assure the accuracy of financial data entered by states. However, states should retain all completed spreadsheets and related documentation in the event of future audits of the rescission calculations and data used. It is the states' responsibility to follow the instructions provided in TEGL 24-07 Appendix B, as further clarified in these Q's and A's to ensure that the correct data is entered. These instructions include using the source data posted on the ETA Budget webpage (www.doleta.gov/budget/qtrlyspend.cfm) as a comparison tool. When comparing to this posted reported data, the posted data for FY 2007 should be adjusted for any local area reductions due to the 1% rescission to FY 2007 advance funds (announced by TEGL 24-07) that were determined by the state. This is because the data reported to DOL would not have included the impact of the 1% rescission determined by states retroactively.

LOCAL AREA RESCISSION CALCULATIONS

1. If the state doesn't have a 30 percent balance, then the state wouldn't apply any penalty to a local that may have an excess of 30 percent balance?

If a state does not have a 30% excess balance, i.e., a Step 1 rescission amount, for a program, then, yes, there would be no Step 1 rescission amount for any local area for that program, even if a local area had a 30% excess balance.

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2. Were these spreadsheets sent to the states already and those single-area states just didn't get them because they didn't need them?

These spreadsheet templates were sent out with TEGL 24-07 to all states. Single-area states do not need to use the templates because they have only one local area and the DOL- provided rescission amounts for local programs apply to the one local area.

NEGATIVE AMOUNTS IN DATA/CALCULATIONS

1. Could you please explain how Alaska could have a negative carryin balance in the State Adult level?
2. Should there be negative numbers in the final rescission amounts?

In the compilation of the financial data for each fund year, specifically the calculations of available funds during PY 2006 and expenditures during PY 2006, it is possible for negative amounts to occur. This is because of the cumulative nature of these reports and restricted access to prior quarter reports for making retroactive revisions. States have generally been instructed by ETA to report in subsequent quarter reports any revisions arising from a prior quarter whose report is no longer accessible, and it is assumed this is also true for local area reports to the states. Any downward revisions reported in the 6/30/07 quarter could have cumulative totals in the 6/30/07 quarter that are less than the cumulative data in the 6/30/06 quarter, and, because 6/30/06 data is subtracted from 6/30/07 data in the calculations, result in negative amounts. If this occurs in any individual fund year calculation of local area financial data, states should copy the negative amounts as is into the summary file which combines all fund year data and it will be netted with all other fund years' data. However, if the summarized financial data from all fund years for availability and expenditures which is copied to the rescission calculations file contains negative amounts, those negative amounts should be converted to zero in the rescission calculation file. This will avoid any resulting negative rescission amounts, which are not acceptable.

ROUNDING IN CALCULATIONS

1. What about rounding errors?

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All cell formula calculations use the Excel ROUND function when percentages or proportions are involved, and the results are rounded with no decimal places. Thus, when all areas' formula results are summed for any item, the total may not be identical to a comparison total (if applicable) due to rounding differences. This is of no concern throughout the data compilation steps, and the actual formula results (values) for each local area should be copied forward in successive steps.

In the rescission calculation spreadsheet, the formulas calculating the data in table columns labeled C through F may produce individual area results that, when added together, do not equal exactly the results of same calculation if performed on the total of all areas. Again, this is of no concern, and the results should be used. The total of all local areas' final rescission amounts calculated for each step in table columns labeled G through K, however, must add exactly to the total local amount provided by DOL for each step. If the sum of the local area rescission amount calculations for either step does not match exactly to the DOL amounts, states should use the special algorithm located in the cells below the table in columns labeled H and J to adjust the calculations until the totals do match. This algorithm is to be applied separately to each step. The algorithm allows small adjustments to be made up or down in the total amount being distributed proportionately by the formula, and the state should make these adjustments manually on a trial and error basis until the resulting total of all areas produces the exact dollar amount required. The total final results for both steps should match the amounts provided by DOL for each program.

2. If a state has a rounding issue where the figures are off by \$2-\$3 dollars would that cause a problem when they are inputting their figures on the WRERS system?

Amounts entered in the WRERS system must match exactly to the target rescission amounts for each program or the WRERS data entered cannot be certified by the state. See answer above for how to deal with rounding issues.

FUNDING USED TO SATISFY RESCISSIONS

1. Can unawarded or unexpended Dislocated Worker National Reserve funds be used for the rescissions?

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The Dislocated Worker National Reserve must also absorb the 1% FY 2007 advance and 1.747% FY 2008 advance rescissions, as that account is funded from those sources and DOL will work with states to accomplish that, as necessary. The National Reserve funds cannot be used for the \$250 M rescission which applies only to WIA statutory formula programs. States cannot apply for a national emergency grant (NEG) to cover the costs of the rescissions because NEG awards are made in response to specific qualifying dislocation events.

2. Will the state or the Local WIB's be able to use PY 2008 funding to cover all the rescissions?

No, PY 2008 funding cannot be used. The 1% rescission MUST come from only the FY 2007 advance funds for the Adults and Dislocated Workers programs. Likewise, the 1,747% rescission MUST come from only the FY 2008 advance funds for the Adults and Dislocated Workers programs. The \$250M rescission can come from any program year funds 2005, 2006, or 2007. DOL has provided the amounts by program for each of these rescissions.

3. For 15% funds being rescinded, may any fund source be used to satisfy the state level share of the rescission

For the \$250M rescission, DOL has provided the rescission amounts for each program to be applied to statewide activities and there is no flexibility between programs.

4. What flexibility exists in applying rescission amounts to the three fund streams? Do States and Areas have flexibility to distribute rescission amounts to Adult/Youth/DW without regard to the fund stream they were taken from?

There is no flexibility in applying the rescission amounts by fund stream. DOL has calculated the amounts which must be used for each fund stream, which is in strict compliance with Congressional requirements for all rescissions.

5. When do states need to adjust PMS?

Adjustments to PMS should be made as soon as possible once states have determined the amounts by fund year source. This will allow NOO modifications by DOL to be

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processed smoothly and quickly. The adjustments for the 1% FY 2007 rescission should probably be made first since DOL will be processing those transactions first.

6. As the prior year rescission impacts DW disproportionately for most states, we will no longer be able to allocate Statewide activities obligations and expenditures against the three funding streams proportionately. Will this be a concern for audit purposes?

For all three rescissions implemented during FY 2008, as stated in TEGL 24-07 and allowed by Congress, DOL has relaxed the requirements for WIA percentage limitations in order to minimize the burden on states and local areas. This should be recognized in any future audits of these funds.

**SUBMISSION OF COMPLETED LOCAL RESCISSION
DOCUMENTATION TO DOL**

1. What attachments must be submitted by May 7? Are the Excel templates simply a management tool, or must they be submitted?
2. Will DOL be looking to review the templates for local area distribution?
3. Must States keep the documentation used to compile the data?
4. What worksheets do we need to submit on May 7th?

DOL does not require the submission of any additional data to support the within-state rescission calculations. As always, however, states should keep the completed templates and related documentation for potential future audit purposes.

NOOs

1. Can you be more specific as to when the NOO's will be issued?
2. Will the states have their NOOs reduced for the rescissions as they finish their calculations online or after the May 7th deadline?

The NOO modifications implementing the 1% FY 2007 advance and 1.747% FY 2008 advance adjustments are currently being processed. The NOO adjustments for the \$250M rescission will begin processing on a state-by-state basis as soon as possible

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after each state certifies the distribution of their rescission amounts in the WIA Rescission Electronic Reporting System.

3. On the 1% ATB rescission of the FY 2007 Adult and DW advance funds. At the local level, there are no current unexpended formula allocated funds remaining to take back. The rescission TEGL states that the ATB must be taken from the advance funds which became available in October 2006. Since there are no funds available at the local level, what are our options?

States with such a situation should work with their regional staff to determine where to make adjustments in the fund year sources to which costs are charged in order to free up sufficient resources that need to be deobligated. Regional staff should coordinate with national office staff so that national office staff know when funds are available for deobligation.

IMPACT ON 3/31/08 and 6/30/08 FINANCIAL REPORTS

1. If we submit and certify prior to May 7, how will it impact our March 31 reports?
2. Will the rescissions be reflected on the 3/31/08 reports or the 6/30/08 reports?

The authorized amounts on the 3/31/08 reports are not to reflect any of the rescissions, since no NOO's implementing the rescissions have been issued as of 3/31/08. However, states may reflect adjustments to obligations and outlays related to implementation of the rescissions, if desired, in the 3/31/08 reports. The implementation of all rescissions should be reflected in the 6/30/08 reports, including authorized amounts and all related financial activity.

WAIVERS

1. Rescission related waiver: If we click the box, we are still required to submit the waiver request through our designated WIA official via email. Will all waivers be approved? If not, do we have to wait for the official email to be approved prior to clicking the box and submitting our rescission amounts into the FY/PY's?

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The waiver request box in the WIA Rescission Electronic Reporting System is the only documentation required for the waiver related to the use of the program year 2007 funds for satisfying the \$250 M rescission to unexpended balances. No further documentation is required, and all approvals of the “request” are automatic.

2. What's involved with the waiver request? Just a quick letter?

For the \$250M rescission waiver request box, if checked, no further documentation is required, as approval is automatic. All other WIA waiver requests, including those seeking flexibility in the use of funds after the rescission is applied, must be submitted through either the Governor or the designated Workforce Investment Act state official, i.e. the State Workforce Administrator overseeing WIA, according to the provisions at WIA Section 189(i)(4) and 20 CFR 661.400-420. Such requests should be submitted via electronic mail to WIA-Rescissions@dol.gov. DOL is committed to expediting the waiver process as much as possible.

3. For the option to renegotiate performance measures, what will the time frame be for that to occur? Will the renegotiation need to occur by June 30, 2008 or will we have a longer period to renegotiate?

There will not be uniform re-negotiations nationwide, rather DOL will consider such requests on a case-by-case basis. While we are too far into PY 2007 to consider re-negotiations of PY 2007 goals, DOL will work with those states who supply sufficient justification regarding the adverse impacts to performance for PY 2008. Section 136(b)(3)(A)(vi) of the Workforce Investment Act (WIA) specifies that a Governor may request revisions to state negotiated levels of performance in the event “unanticipated circumstances arise in a state resulting in a significant change in the factors” that include factors described in section 136(b)(3)(A)(iv)(II) of the Act. Additionally, 20 CFR 666.130(a) states the change in factors is to be determined from when the initial plan was submitted and approved. The condition for renegotiation may be met for “unanticipated circumstances” stemming from significant changes in federal funds allotted to the state to implement WIA programs.