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# ***AWI Communiqué***

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**DATE:** December 02, 2010

**TO:** Workforce Florida, Inc. and Regional Workforce Boards (RWBs)

**FROM:** Lois A. Scott, Program Manager, One-Stop and Program Support 

**SUBJECT:** TEN 18-10 Assessment of State Quarterly Financial Reports – ETA Form 9130

**PURPOSE:**

To transmit to the regions the Training and Employment Notice 18-10 to announce that the Employment and Training Administration (ETA) will conduct and assessment of state quarterly financial reports- ETA Form 9130 (OMB Control No. 1205-0461). The assessment will focus on whether each state's reported data on obligations meets ETA requirements provided in the 9130 instructions and other ETA provided financial reporting guidance and training.

**BACKGROUND:**

On May 26, 2010, the Government Accountability office (GAO) issued a report entitled: *Recovery Act: States and Localities' Uses of Funds and Actions Needed to Address Implementation Challenges and Bolster Accountability* that found inconsistencies in how states reported obligations and expenditures on their quarterly financial reports. For this report, the GAO conducted a Web-based survey of state workforce agencies regarding use of American Recovery and Reinvestment Act (ARRA) funds for dislocated workers and supplemented survey results by conducting site visits in five states. GAO also looked at the progress states have made in using Recovery Act funds by examining both state drawdowns and quarterly financial reports to ETA. The quarterly financial reports collect data on expenditures (actual cash disbursements) and obligations (financial commitments made by the states and local areas for which the payment has not yet been made). The GAO noted that while ETA reviews every state certified financial report for errors and omissions, ETA does not routinely scrutinize the accuracy of the obligations data reported unless an obvious irregularity is found. Additionally, the GAO notes that ETA has not assessed the extent or nature of reporting inconsistencies across states. Therefore, the GAO recommended that ETA conduct and assessment of financial reports that examines whether each state's reported data on obligations meets ETA requirements.

**AUTHORITY:**

United States Department of Labor

**ACTION REQUIRED:**

Regional Workforce Boards are encouraged to share this notice to service providers, workforce partners, and interested parties.

**ATTACHMENT:**

[TEN 18-10](#)