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DEPARTMENT OF LABOR AND EMPLOYMENT
WORKFORCE DEVELOPMENT PROGRAMS

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Category: Financial – All Programs
Subject#: Revised Audit, Audit Resolution, Audit Appeal, and Debt Collection Procedures
Source: Federal/State
Revise/Replace: PGL 00-19-F6
Contact: CDLE Internal Audit
Distribution: Managers, Workforce Development Staff, Workforce Region Directors, Fiscal
Colorado One-Stop System Policy Guidance Letter#: 15-11-F
Date: June 22, 2015

I. REFERENCE(S):

- [2 CFR Part 200](#)
- [2 CFR Part 2900 \(DOL Codified section of 2 CFR\)](#)
- [TEGL15-14](#): Implementation of the New Uniform Guidance Regulations

II. PURPOSE:

This Policy Guidance Letter (PGL) initiates the use of 2 CFR Part 200, otherwise known as the Super Circular, which was implemented December 26, 2014. In addition, this PGL provides the revised Colorado Department of Labor and Employment (CDLE) audit, audit resolution, audit appeal and debt collection policies and procedures for all CDLE subrecipients, which integrates the provisions of the Super Circular with other applicable Federal and State regulations.

III. BACKGROUND:

2 CFR Part 200 was codified to be effective as of December 26, 2014 and combined eight older Federal Office of Management and Budget (OMB) Circulars. This part established uniform requirements for administration, cost principles and audits for Federal and non-Federal entities. This part also established the basis for a systematic and periodic collection and uniform submission by Federal agencies of information on all Federal financial assistance programs. Under 2 CFR Part 200, the uniform requirements are; a) Administrative requirements, subparts B through D; b) Cost Principles, subpart E; c) Single Audit Requirements and Audit Follow-up, subpart F; and the various appendixes to establish more uniform requirements.

The OMB Circulars that have been superseded by 2 CFR Part 200 are: 1) A-21 “Cost Principles for Educational Institutions” (2 CFR Part 220), 2) A-87 “Cost Principles for State, Local and Indian Tribal Governments” (2 CFR Part 225, Federal Register notice 51 FR 552), 3) A-89 “Federal Domestic Assistance Program Information”, 4) A-102 “Grant Awards and Cooperative Agreements with State and Local Governments”, 5) A-110 “Uniform Administrative Requirements for Awards and Other Agreements with

Institutions of Higher Education, Hospitals, and Other Non-profit Organizations (2 CFR Part 215), 6) A-122 “Cost Principles for Non-Profit Organizations” (2 CFR Part 230), 7) A-133 “Audits of States, Local Governments and Non-Profit Organizations”, and 8) Those sections of A-50 related to audits under Subpart F of 2 CFR part 200.

IV: POLICY/ACTION:

With the issuance of this PGL, CDLE is establishing these revised audit, audit resolution, audit appeal, and debt collection policies and procedures for subrecipient audits whose fiscal years begin with PY15. In addition, all CDLE subrecipients are to begin using the Super Circular as the basis for their financial procedures beginning with PY15 funding. All grants issued prior to PY15 may be administered according to prior OMB guidance.

V. IMPLEMENTATION DATE:

This PGL is effective upon receipt.

VI. INQUIRIES:

Please direct all inquiries to CDLE Internal Audit at (303) 318-8034.

Mike Widner, Internal Audit Manager
Business Operations

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ATTACHMENTS:

1. CDLE Audit, Audit Resolution, Audit Appeal, and Debt Collection Procedures