TO: Workforce Development Community

DATE: October 27, 2010

SUBJECT: Update on changes to Catalog of Federal Domestic Assistance (CFDA) Titles and Numbers of the audit requirements for OMB Circular A-133 – Audits of States, Local Governments, and Non-profit Organizations for the Local Workforce Investment Areas (LWIAs) per the Training and Employment Guidance letter No. 10-10 published by the USDOL Employment and Training Administration (ETA).

Purpose

To provide LWIAs with updated changes to the CFDA Title and Number for their existing federal awards beginning in Program Year (PY) 2010. This change impacts only one of many existing CFDA numbers associated with Federal programs.

Action

CFDA number and title identifying each grant separately will be included on the Notice of Obligational Authority (NOA) for pass-through awards to the LWIAs. NOAs for the grants effective July 1, 2010 and onwards will include updated CFDA numbers for the WIA DW funds. LWIAs, in turn, must ensure that lower tier subrecipients are aware of this change.

An updated list of Federal Awards that NYSDOL provides as a pass-through entity has been provided in the attachment to this technical advisory. For each award, the list includes federal agency, CFDA title and number. LWIAs should retain this listing for future reference. This list will be updated periodically to include new programs and delete the old programs. This updated list is effective July 1, 2010.

Background

OMB Circular A-133 and the audit regulations at 29 CFR 99.400 (d) (1) describe the responsibilities of the New York State Department of Labor (NYSDOL), as the pass-through entity, regarding single audit requirements for their subrecipients, the LWIAs. One of the responsibilities of the pass-through entity, when making federal awards, is to inform each
subrecipient (LWIA) of the name of the federal agency, CFDA title and number so that the subrecipient can properly prepare the Schedule of Expenditure of Federal Award (SEFA) for their audits. This schedule should list the amounts of federal funds “expended” by the organization during the fiscal year individually by the CFDA numbers. To prepare the SEFA, list the individual federal programs by federal agency. For federal programs included in a cluster of programs (WIA), list individual federal programs within a cluster of programs.

A cluster of programs is a grouping of closely related programs that have similar compliance requirements. Although the programs within a cluster are administered as separate programs with different CFDA numbers, a cluster of programs is treated as a single program for the purpose of meeting the audit requirements of OMB Circular A-133, Section 105. The WIA Adult program, WIA Youth program and WIA Dislocated Worker program are parts of the WIA cluster. Consistent with OMB Circular A-133 Section 400(d) (1) and Section 400(d)(2), a state shall identify the federal awards included in the cluster and advise the subrecipients of compliance requirements applicable to the cluster.

To provide better transparency and accountability for federal funds, ETA has split the CFDA number associated with WIA Dislocated Worker funds (CFDA number 17.260) into four new CFDA numbers. The new CFDA numbers apply for PY 2010 and subsequent program years. This change impacts only one of many existing CFDA numbers associated with federal programs.

**Change to CFDA number 17.260 Dislocated Worker**

CFDA number 17.260 WIA Dislocated Worker (DW) will no longer be used on new grants associated with the WIA DW appropriation. For all such grants issued from the WIA DW appropriation after June 30, 2010, the following numbers will be used:

- 17.277 WIA National Emergency Grants for Dislocated Worker activities;
- 17.278 WIA Dislocated Worker Formula Grants;
- 17.280 WIA Dislocated Worker National Reserve Demonstration Grants; and
- 17.281 WIA Dislocated Worker National Reserve Technical Assistance and Training Grant.

Grants awarded prior to July 1, 2010 will continue to use CFDA number 17.260 during the life of their funds; therefore, no modifications of existing grants will be necessary.

**Inquiries**

Please direct all inquiries regarding this technical advisory to:

Rocco Tenenini – Rocco.Tenenini@labor.ny.gov

**Attachments**

Schedule of CFDA Numbers
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**For PY 2010 & and Subsequent Program Years**

**WIA Dislocated Worker funds Effective July 1, 2010**

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