



## WORKFORCE BOULDER COUNTY

**DATE:** July 1, 2003

**WfBC POLICY SERIES #** 2003-03

**SUBJECT: AUDIT, AUDIT RESOLUTION, AUDIT APPEAL, AND DEBT COLLECTION PROCEDURES**

**PURPOSE:** To revise Workforce Boulder County's Audit, Audit Resolution, Audit Appeal, and Debt Collection Procedures.

**REPLACE:** N/A

**REVISED:** N/A

**I. REFERENCES:** *Single Audit Act (31U.S.C. 7501-7507), As Amended by the Single Audit Act (SAA) Amendments of 1996 (P.L. 104-156); Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations (June 30, 1997) codified by the U.S. Department of Labor (DOL) at 29 CFR 99; Audit Requirement for Grants, Contracts, and Other Agreements, 20 CFR 96; Training and Employment Guidance Letter (TEGL) No. 2-87, Colorado Revised Statutes (C.R.S.) 5-12-102, 24-30-202.4 and 24-4-05; and the Colorado Department of Labor and Employment Policy Guidance Letter (PGL) #00-19-F6, Audit, Audit Resolution, and Audit Appeal, and Debt Collection Procedures (July 7, 2000).*

**II. BACKGROUND:** This policy will establish the audit, audit resolution, audit appeal and debt collection procedures for WfBC and its subcontractors for fiscal years beginning after July 1, 2003. OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations implementing the 1996 SAA Amendments was issued June 30, 1997. Subsequently, the USDOL codified changes resulting from the SAA Amendments in 29 CFR Parts 96 & 99.

This Audit Policy reflects updated references to 29 CFR Parts 96 & 99 and clarifying language.

**III. ACTION:** Effective July 1, 2000, WfBC and its subcontractors adopt the attached PGL #00-19-F6, *Audit, Audit Resolution, Audit Appeal, and Debt Collection Procedures with the following changes:*

- Workforce Boulder County replaces all references to the Colorado Department of Labor and Employment.
- All references to the Colorado Department of Labor and Employment, Finance Office, Audit Section shall be replaced with:
  - Donelda Mason
  - Workforce Boulder County
  - 1500 Kansas Avenue
  - Longmont, CO 80501
- All references to Vickie L. Armstrong, Executive Director, Department of Labor and Employment shall be replaced with:
  - Tom Miller, Executive Director
  - Workforce Boulder County
  - 2905 Center Green Court So., Suite b
  - Boulder, CO. 80301

In order to assist WfBC and its subcontractors with meeting audit requirements the attached PGL#00-19-F6 should be referenced when procuring audit services, as audit issues arise within WfBC and its subcontractor organizations, and as other audit related matters arise. Also, WfBC and each subcontractor should provide the PGL to their independent auditor during the audit work itself.

**IV. IMPLEMENTATION DATE:**

July, 2000

**V. INQUIRIES:** Questions regarding this policy letter should be addressed to Donelda Mason, Finance Manager at 303-651-1510.

Signed: \_\_\_\_\_  
 Tom Miller, Executive Director

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 Date