

Resolution Process – Documentation Review and Initial Determination

- ▶ Regional Office and ARU reviews the grantee documentation and gives their recommendation to the ARU Grant Officer
- ▶ An Initial Determination is issued
- ▶ Initial Determination summarizes which findings are considered corrected or uncorrected and which costs allowed or tentatively disallowed
- ▶ Informal Resolution begins and lasts 60 days from issuance of the Initial Determination

Resolution Process – Grantees Response to ID and Preparing for FD

- ▶ Again, the grantee has the opportunity to submit documentation
- ▶ ARU and Regional Office reviews the documentation and makes recommendation to the Grant Officer

The Final Determination (FD)

- ▶ Copies of FD transmitted to recipient, OIG, Region and the Grant Officer
- ▶ FD summarizes which findings are determined to be corrected or uncorrected by the Grant Officer, as well as any disallowed costs

FD – Time Requirement

- ▶ At DOL, Final Determination must be issued by ETA within six months (180 days) of receipt from OIG
 - No extensions
- ▶ DOL UG Exception (2 CFR 2900.21)
- ▶ Uniform Guidance (2 CFR 200.521)
- ▶ Department of Labor Manual Series (DLMS) 8

After the Final Determination

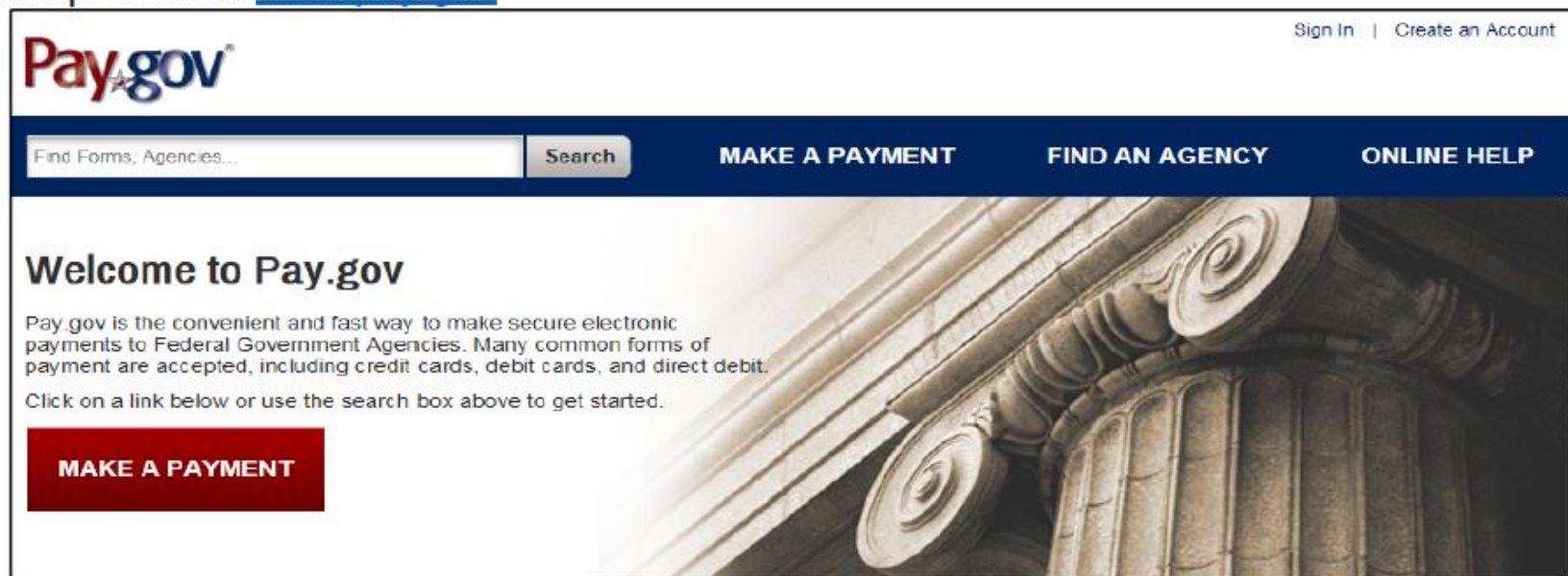
- ▶ Regional follow up on uncorrected findings in the FD
- ▶ Regional TA to help resolve uncorrected findings
- ▶ Disallowed costs are sent to ETA Accounting for possible debt collection

Federal Debt Collection

- ▶ 2 CFR 200.345
- ▶ Federal debt collection provisions
- ▶ Debt established in Final Determination - payable in 30 days
- ▶ If not paid within 90 days Federal awarding agency may reduce the debt by:
 - Withholding advance payments or
 - Taking other action permitted by Federal statute
- ▶ Note that interest charged on overdue debt

Pay.gov

Step 1: Go to www.pay.gov



The screenshot shows the Pay.gov website homepage. At the top right, there are links for "Sign In" and "Create an Account". The main header features the "Pay.gov" logo on the left and a search bar with the text "Find Forms, Agencies..." and a "Search" button. To the right of the search bar are three navigation links: "MAKE A PAYMENT", "FIND AN AGENCY", and "ONLINE HELP". Below the header, the main content area has a background image of classical columns. It starts with the heading "Welcome to Pay.gov" followed by a paragraph: "Pay.gov is the convenient and fast way to make secure electronic payments to Federal Government Agencies. Many common forms of payment are accepted, including credit cards, debit cards, and direct debit. Click on a link below or use the search box above to get started." A prominent red button labeled "MAKE A PAYMENT" is positioned below the text.

Appeals

- ▶ Due within 21 days from the Receipt of the FD
 - Important to submit appeal timely
- ▶ Appeal rights and process described to grantee in FD cover letter
- ▶ Appeal to DOL Office of Administrative Law Judges
 - 29 CFR 2900.22(b)

Tips for Resolving Audit Findings and Resolving Quicker

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- ▶ Grantees get a head start – don't wait
- ▶ Communicate
- ▶ Ask for technical assistance when needed
- ▶ Be specific in your responses and provide supporting documentation
- ▶ Seek to resolve past and current audit findings

Additional Resources

- ▶ [Core Monitoring Guide](#)
 - ▶ Objective 3.f Audits and Audit Resolution
- ▶ [Grant & Financial Management Technical Assistance Guide](#)
 - ▶ Chapter 16: Audit and Audit Resolution
- ▶ Department of Labor Exceptions 2 CFR Part 2900
 - ▶ 2 CFR 2900.2
 - ▶ 2 CFR 2900.20
 - ▶ 2 CFR 2900.21
 - ▶ 2 CFR 2900.22
- ▶ WIOA Provisions [20 CFR Part 683](#)
 - ▶ 20 CFR 683.420
 - ▶ 20 CFR 683.730-750
- ▶ Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards [2 CFR Part 200](#)
 - ▶ 2 CFR 200.317-326
 - ▶ 2 CFR 200.331
 - ▶ 2 CFR 200.345
 - ▶ 2 CFR 200.501
 - ▶ 2 CFR 200.502
 - ▶ 2 CFR 200.504
 - ▶ 2 CFR 200.507
 - ▶ 2 CFR 200.509
 - ▶ 2 CFR 200.512
 - ▶ 2 CFR 200.514
 - ▶ 2 CFR 200.515
 - ▶ 2 CFR 200.521

Additional Guidance on Audit Procurement

“How to Avoid a Substandard Audit: Suggestions for Procuring an Audit,” located on the GAO website:

- ▶ <https://www.gao.gov/assets/200/194429.pdf>.

Additional information can be found at:

- ▶ <https://harvester.census.gov/facweb/>
- ▶ www.agacgfm.org/homepage.aspx.

Questions?

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