



COMMUNITY AND SENIOR SERVICES
OF LOS ANGELES COUNTY

WIA DIRECTIVE

NUMBER: LACOD-WIAD08-19

SUBJECT: Reporting Accruals

DATE: January 30, 2008

EFFECTIVE DATE: Immediately PAGE: 1 of 2

TO: ALL WORKFORCE INVESTMENT ACT (WIA) CONTRACTORS

PURPOSE

The purpose of this directive is to notify you of the Employment Development Department's (EDD) Workforce Investment Act (WIA) quarterly and monthly financial reporting requirements. Specifically, as it relates to the quarterly reporting of accruals requirement by all WIA grant recipients which is a federal requirement.

BACKGROUND

Attached is EDD Directive WIAD06-4 dated August 9, 2006 which indicates that all WIA grant recipients are required to report accruals quarterly. An accrual is any good or service for which benefit has been received but payment has not been made.

In addition, the attached EDD directive, is clear as to this reporting requirement and indicates that if a WIA grant recipient is not on the accrual basis of accounting, then an analysis of accruals must be made based on the documentation on hand.

REPORTING REQUIREMENT

Please report your quarterly accrual figures to CSS on the attached revised WIA Invoice Form, beginning with March 2008 quarter end and every subsequent quarter end thereafter, including your final annual closeout invoice.

As part of their annual fiscal monitoring reviews, the County Auditor-Controller will be reviewing the documentation used as part of your analysis to support your quarterly accrual figures reported to Community and Senior Services. This will be done in an effort to ensure that accruals reported to CSS are supported by documentation maintained by your agency and to ensure that accruals reported to CSS are not inflated. This will hopefully prevent the necessity for any large refunds to CSS where those funds could have been used to serve those most in need in the community.

Quarterly accrual figures reported to us by all WIA contractors will in turn be included in our quarterly reporting to EDD.

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REFERENCES:

See attached EDD WIA Directive WIAD06-4 for all applicable references.

If you have any questions regarding the contents of this directive, please contact Maggie Mireles, WIA Planning and Operations Manager, at (213) 738-2198.

Sincerely,



JOSIE MARQUEZ
Assistant Director



DATE

**COUNTY OF LOS ANGELES-COMMUNITY AND SENIOR SERVICES
WORKFORCE INVESTMENT ACT
INVOICE**

Agency:		CSS STAFF USE ONLY			
Address:		CMD Review:	Date:	Approval:	Date:
City:	State:	Zip:	Fiscal Review:	Date:	Approval: Date:
Program:	Contract No.:		Amount Paid:	Encumbrance No.:	
Request Period:	Request No.:		Note:		

		TOTALS
A	Current Budget	
B	Cash Received/Invoiced	
C	Cash Disbursed	
D	Cash Balance	
E	Cash Requested	
A-C	Available Balance	

ACCRUALS				
QT 1	QT 2	QT 3	QT 4	Closeout

I certify that the information in this statement is correct to the best of my knowledge and the expenditures reflected herein are made in accordance with conditions of the subcontract. I also certify that all required payroll tax and income tax monies have been withheld from wages of persons employed by this organization to this date, and such funds have been held in a reserve fund or transmitted to local, state or federal officials as required by appropriate laws. I, as the authorized representative for this agency, by submitting this document attest to the truth and authenticity of the claims made and support documents represented.

Prepared By: _____ Title: _____

Date: _____ Phone: _____

Authorized Signature: _____ Date: _____