



GUIDANCE

COMMONWEALTH OF KENTUCKY
DEPARTMENT OF WORKFORCE DEVELOPMENT

GUIDANCE NAME: Remittance of Checks to the Department of Workforce Development (DWD)

GUIDANCE NUMBER: 25-003

DATE OF ISSUE: 4/1/2025

EFFECTIVE DATE: 4/1/2025

APPLIES/OF INTEREST TO: Local Workforce Development Boards (LWDBs), Chief Local Elected Officials (CLEOs), Workforce Directors, Board Staff, Fiscal Agents, One-Stop Operators, and Direct Service Providers.

POINT OF CONTACT: Compliance.Unit@ky.gov

BACKGROUND

The Workforce Innovation and Opportunity Act (WIOA) requires states to establish fiscal controls and accounting procedures necessary to ensure the proper distribution and accounting of federal funds allocated to local areas. These procedures must guarantee that all financial transactions are conducted and records maintained in accordance with generally accepted accounting principles applicable in each state.

GUIDANCE

When a check is sent to the DWD, it must be made payable to Kentucky State Treasurer, include a completed “WIOA Refund Check Transmittal Form”, and be sent to the following address:

Kentucky Education and Labor Cabinet
Department of Workforce Development
Attn: Grants Management
500 Mero Street
Frankfort KY, 40601

REFERENCES:

- WIOA Section 184(a)(1)
- 2 CFR Section 200.303

Department for Workforce Development (DWD)

WIOA Refund Check Transmittal Form

Purpose: This form collects information necessary for the Department of Workforce Development (DWD) to process and record refund checks received from Kentucky's Local Workforce Development Areas (LWDA). This completed form must be attached to all refund checks submitted to the Department of Workforce Development by the Local Workforce Development Areas.

Local Workforce Development Area: _____

Entity check issued by _____

Check Number: _____ Check Amount: _____

Date of Check: _____

Original WIOA Grant Number Expenditure was Charged Against: _____

Description of Refund: _____

If this is a reimbursement for disallowed costs, this is a result of (select one):

State Monitoring Report Final Determination Subrecipient Monitoring

If this is a result of a state monitoring report or final determination, detail the date: _____

If this is a result of Subrecipient Monitoring, please include a copy of a report detailing the disallowed costs.

Signature of Individual submitting the check: _____

Printed Name and title: _____

Date: _____

Please send a completed copy of this *WIOA Refund Check Transmittal Form* along with the *actual refund check* to:

**Kentucky Education and Labor Cabinet
Department for Workforce Development
Attn: Grants Management
500 Mero Street
Frankfort, Kentucky 40601**