

State Policy

Workforce Innovation and Opportunity Act (WIOA)

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	May 22, 2017
Interim Financial Request and Reporting System Policy, Change 2 (issue date September 22, 2016)	Supersedes

Financial Request and Reporting System

REFERENCE

Workforce Innovation and Opportunity Act (WIOA) Sections 128, 129, 133, 134, 184, 185; 2 CFR Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, including, but not limited to, 2 CFR §§ 200.29, 200.71, 200.74, 200.93, 200.306, 200.402, 200.403; 20 CFR §§ 680.720, 683.300, 683.400, 683.410, 683.650, 683.800; TEGL 2-16, 28-10

CHANGES

This policy replaces and supersedes the Nebraska Department of Labor (NDOL) Interim Financial Request and Reporting System Policy, Change 2.

In addition, this policy establishes and implements the following material changes to the former policy:

- [Section V, Corrective Action, Sanctions, and Repayment](#) has been revised to:
 - align with current regulations and guidance; and
 - include provisions regarding repayment of misexpended funds;
- [Section VI, Appeals and Administrative Hearings](#) has been revised to align with current regulations;
- [APPENDIX I](#) now includes the key terms relating to the RRS system; and
- [APPENDIX II](#) now provides definitions for key terms used in this policy, including a revised definition of the term *obligations* to align with current regulations and guidance.

BACKGROUND

As the recipient¹ for WIOA Title IB Youth, Adult, and Dislocated Worker program allotments for the State of Nebraska, NDOL:

- has financial reporting and oversight responsibility of WIOA Title IB Youth, Adult, and Dislocated Worker program funds (collectively WIOA funds) awarded to its subrecipients;² and
- is responsible for ensuring its subrecipients comply with the requirements of 2 CFR Part 200—Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.³

NDOL has established the Financial Request and Reporting System (RRS) and financial reporting timelines and financial reporting requirements for local workforce development boards (local boards).⁴ NDOL makes the RRS available to local boards.⁵

As an online system, RRS is the mechanism by which local boards:

- request WIOA funds from NDOL; and
- track obligations for non-participant and participant WIOA funds.

NDOL and local boards are required to track the use and obligation of WIOA funds in order to meet Federal financial reporting and compliance requirements.⁶

ACTION

Each local board must:

- establish a local policy on financial reporting that addresses the requirements of this policy; and
- ensure its WIOA local plan addresses the requirements of this policy.

This policy is final after a ten (10) day review period. Questions and comments must be submitted in writing to the WIOA policy mailbox at ndol.wioa_policy@nebraska.gov.

¹ Refer to APPENDIX II for the definition of [recipient](#).

² 20 CFR §§ 683.300(a) and 683.400(c)(1); refer to APPENDIX II for the definition of [subrecipients](#).

³ 20 CFR § 683.410

⁴ 20 CFR § 683.300(b)(2)

⁵ All references within RRS to the Workforce Investment Act or WIA now refer to the Workforce Innovation and Opportunity Act or WIOA, respectively.

⁶ 20 CFR § 683.300(a) – (c)

POLICY

The purpose of this policy is to:

- ensure NDOL's ability to provide effective oversight of the use of WIOA funds by local boards;
- describe financial reporting requirements;
- outline procedures for financial reporting requirements through RRS; and
- explain the process for appealing imposed sanctions and requesting an administrative hearing.

This policy is organized in six (6) sections and has two (2) appendices.

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Section I. WIOA Expenditure and Cap Requirements (Limits, Minimums, and Maximums)

NDOL is required to ensure that local boards utilize WIOA funds in line with the required limits and minimum and maximum thresholds detailed in Table 1.⁷

Table 1. WIOA Expenditure and Reservation Requirements (Limits, Minimums, and Maximums)

Program	Expenditure and Reservation Description	Threshold
Youth, Adult, Dislocated Worker	Limit on use of program funds for local area administration costs	not more than 10 percent ⁸
Youth, Adult, Dislocated Worker	Limit on unobligated local area allocations per program year	not more than 20 percent ⁹
Youth, Adult, Dislocated Worker	Limit of use of program funds for pay-for-performance programs	not more than 10 percent ¹⁰
Youth, Adult, Dislocated Worker	Limit on employer reimbursement for on-the-job training	not more than 50 percent ¹¹
Youth	Minimum spending requirement for youth work experiences	not less than 20 percent ¹²
Youth – out-of-school	Minimum spending requirement for out-of-school youth	not less than 75 percent ¹³

⁷ 20 CFR § 683.410(a)(1)

⁸ WIOA Sec. 128(b)(4)(A)

⁹ WIOA Secs. 128(c)(2) and 133(c)(2)(A)

¹⁰ WIOA Secs. 129(c)(1)(D) and 134(d)(1)(A)(iii)

¹¹ 20 CFR § 680.720; local boards may increase the reimbursement rate to 75% under certain conditions. Refer to NDOL's current on-the-job training policy.

¹² WIOA Secs. 129(c)(2)(C) and 129(c)(4)

¹³ WIOA Sec. 129(a)(4)(A) – (B)

Program	Expenditure and Reservation Description	Threshold
Youth – in-school	Limit on use of program funds for in-school youth who are not low income but otherwise eligible	not more than 5 percent ¹⁴
Adult, Dislocated Worker	Limit on use of program funds for incumbent worker program	not more than 20 percent ¹⁵
Adult, Dislocated Worker	Limit on use of program funds for transitional jobs program	not more than 10 percent ¹⁶
Adult, Dislocated Worker	Maximum transfer of program funds between programs	up to 100 percent ¹⁷

Section II. Financial Reporting Requirements

(a) Submission of Expenditure and Obligation Information

Local boards must submit financial information and supporting documentation through RRS at least once per month on local area:¹⁸

- expenditures; and
- non-participant and participant obligations.

Submission is achieved by direct entry of local area expenditures¹⁹ and obligations²⁰ into RRS.

The submission of expenditure information and supporting documentation must occur no less frequently than one (1) calendar month after the end of the reporting month's expenditures. Local boards may submit expenditure information and supporting documentation more frequently than monthly.

Table 2 provides due dates for local boards that submit expenditure information and supporting documentation only on a monthly basis.

Table 2. Due dates for monthly submission of expenditure information and documentation

Reporting month	Due date
July	September 1
August	October 1
September	November 1
October	December 1
November	January 1
December	February 1
January	March 1
February	April 1
March	May 1
April	June 1

¹⁴ WIOA Sec. 129(a)(1)(C)(3)(A)(ii)

¹⁵ WIOA Sec. 134(d)(4)

¹⁶ WIOA Sec. 134(d)(5)

¹⁷ WIOA Sec. 133(b)(4)

¹⁸ 20 CFR § 683.300(b)(2)

¹⁹ Refer to APPENDIX II for the definition of [expenditures](#).

²⁰ Refer to APPENDIX II for the definition of [obligations](#).

Reporting month	Due date
May	July 1
June	August 1

(b) Requesting WIOA Funds from NDOL for Expenditures

NDOL requires the submission of a completed RRS fiscal report and supporting documentation before any payment can be made. The RRS fiscal report must be submitted to NDOL at least monthly as stated in [Section II\(a\)](#). However, submissions may be made more frequently by a local board to request funds to cover:

- expenses previously incurred and paid; or
- expenses that will be incurred and paid in the week following the request for funds.

NOTE: Submission of a completed RRS fiscal report and supporting documentation satisfies the requirement for submitting expenditure information and supporting documentation described above.

(1) Procedure

- Step 1. Designated local area staff accesses the RRS website and completes a report for the appropriate program type, Youth, Adult, or Dislocated Worker. (Detailed user instructions for submission are provided on the website.)
- Step 2. Designated local area staff enters the current period expenditures, prior period accrued expenses, if any, and current period accrued expenses, if any, for each type of expenditure (program or administrative).
- Step 3. RRS calculates all subtotals and the total amount of funds requested for disbursement.
- Step 4. Designated local area staff uploads supporting documentation detailing the expenses submitted for reimbursement to ensure accurate reporting.
- Step 5. Designated local area staff certifies the online report for submission, which notifies NDOL Financial Services Division staff (via email) that an RRS fiscal report has been submitted for review and payment.

(c) Submission of Quarterly Financial Reports

In addition to the financial information requested through RRS, local boards must submit quarterly reports²¹ on the items listed below in [Section II\(c\)\(1\)](#). These quarterly reports should be submitted to:

- Joan Modrell, Director, Office of Employment and Training, NDOL, joan.modrell@nebraska.gov;
- Kim Schreiner, Controller, Financial Services Division, NDOL, kim.schreiner@nebraska.gov; and
- WIOA policy mailbox, ndol.wioa_policy@nebraska.gov.

²¹ WIOA Sec. 185(e); 20 CFR § 683.300(c)(2)

(1) Content

Quarterly financial reports must include details on:²²

- cash on hand;
- obligations;
- expenditures;
- matching funds;²³
- any income or profits earned; and
- indirect costs.

Reported matching funds and program income, including any profits earned, must be:

- reported on the accrual basis of accounting;
- program and activity costs must be reported by cost category in accordance with generally accepted accounting principles; and
- cumulative by fiscal year of appropriation.²⁴

(2) Deadlines

Quarterly financial reports are due no later than thirty (30) calendar days after the end of each quarter. Due dates for submission of quarterly financial reports are detailed in Table 3.

Table 3. Due dates for submission of quarterly financial reports

Reporting quarter	Due date
Quarter 1 (July – September)	October 31
Quarter 2 (October – December)	January 31
Quarter 3 (January – March)	May 31
Quarter 4 (April – June)	July 31

²² 20 CFR § 683.300(c)(4) – (5)

²³ Refer to APPENDIX II for the definition of [matching funds](#).

²⁴ WIOA Sec. 185(e)(1); 20 CFR § 683.300(c)(5)

(3) Obligations

Examples of non-participant and participant obligations are provided in Table 4.²⁵ The examples in Table 4 are not inclusive of all potential obligations a local area may incur.

Table 4. Examples of Obligations²⁶

Type of obligation	Description
non-participant (see Note below this table)	1.orders placed or contracts made for property, such as signage or printed materials 2.orders placed for contracts made for services, such as cleaning or facility security services 3.purchase orders for property and services, such as those described in 1 and 2 4.similar transactions during a given period that require payment during that same or future period
participant	1.contracts or subawards ²⁷ to a one-stop operator 2.contracts or subawards to a provider for the administration of WIOA Title IB Youth, Adult, or Dislocated Worker activities

NOTE: NDOL is not requesting information on staff salaries at this time.

(i) Tracking of obligations for non-participant and participant WIOA funds

Tracking of obligations is achieved by direct entry of each obligation into RRS by designated local area staff.

(ii) Procedure

- Step 1. Designated local area staff accesses the RRS website and creates a record for the obligation. (Detailed user instructions for submission are accessible on the website at <https://wia/nebraska.gov>.)
- Step 2. Designated local area staff submits record IDs for approval. (Not all local area staff users have the ability to submit.)
- Step 3. Designated local area staff certifies the record.

(iii) Oversight

NDOL will run monthly and quarterly obligation reports for oversight purposes. Local boards and local area staff are encouraged to do likewise.

Section III. Accessing RRS

Requests for access to RRS must be made by local area management and submitted to Brian Potters, IT Business Systems Analyst, at brian.potters@nebraska.gov. The *Request and Reporting System: User Access Request Form* is included with this policy as [APPENDIX I](#).

²⁵ 2 CFR § 200.71

²⁶ 20 CFR § 675.300

²⁷ Refer to APPENDIX II for the definition of [subaward](#).

When requesting user access, please note that:

- *Financial Access* has only one (1) level of access.
- *Tracking or Entering Obligations* users may have more than one (1) level of access.

Definitions of terms used in the *Request and Reporting System: User Access Request Form* are included with this policy as part of [APPENDIX I](#).

Section IV. Technical Assistance

User guides are available for download within RRS.

NDOL will provide technical assistance upon written request. Requests for technical assistance must be submitted by email to brian.potters@nebraska.gov.

Section V. Corrective Action, Sanctions, and Repayment

(a) Corrective Action

If NDOL identifies any substantial violation of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200) by a local board as a result of financial and compliance audits or otherwise, NDOL must require prompt corrective action by the local board.²⁸

(b) Sanctions

If a local board fails to take the required corrective action, NDOL must impose the following sanctions:²⁹

- issue a notice of intent to revoke approval of all or part of the local plan affected; or
- impose a reorganization plan, which may include:
 - decertifying the local board involved;
 - prohibiting the use of eligible training providers;
 - selecting an alternative entity to administer the program for the local area;
 - merging the local area into one (1) or more other local areas; or
 - making other changes as the U.S. Department of Labor's Secretary of Labor (the Secretary) or NDOL determines to be necessary to secure compliance.

²⁸ 20 CFR § 683.410(b)(4)

²⁹ WIOA Sec. 184(b)(1)(A) – (B)

(c) Repayment

If the Secretary of the U.S. Department of Labor (Secretary) requires NDOL to repay funds as a result of a determination that a local area has expended funds in a manner contrary to the requirements of WIOA Title I, NDOL may deduct an amount equal to the misexpenditure from subsequent program year³⁰ allocations to the local area from funds reserved for the administrative costs of the local programs involved.³¹

Section VI. Appeals and Administrative Hearings

A local board found in substantial violation and notified by NDOL that either (i) all or part of the local plan will be revoked or (ii) a reorganization will occur may appeal the sanction(s) to the Secretary.³² The sanctions will not become effective until the:³³

- time for appeal has expired; or
- Secretary has issued a decision.

(a) Appeal Procedure³⁴

The appeal must be filed no later than thirty (30) calendar days after receipt of written notification of the revoked plan or imposed reorganization. The appeal must be submitted by certified mail, return receipt requested to:

Secretary
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210
Attention: ASET

A copy of the appeal must be provided simultaneously to NDOL by certified mail, return receipt requested.

The Secretary must notify NDOL and the local board in writing of the Secretary's decision within forty-five (45) calendar days after receipt of the appeal. In making this determination, the Secretary may consider any comments submitted by NDOL in response to the appeal.

(b) Administrative Hearing Procedure

If the local board is dissatisfied with the Secretary's final determination, the local board may appeal (*i.e.*, request a hearing) to the U.S. Department of Labor, Office of Administrative Law Judges.³⁵

³⁰ "Subsequent program year" refers to the program year following the program year during which the determination of misexpenditure was made. [WIOA Sec. 184(c)(4)]

³¹ WIOA Sec. 184(c)(3) – (4); 20 CFR § 683.410(b)(5)

³² 20 CFR § 683.650(a)

³³ 20 CFR § 683.650(b)

³⁴ 20 CFR § 683.650

³⁵ 20 CFR § 683.800(a)

Failure to request a hearing within twenty-one (21) calendar days of receipt of the Secretary's final determination constitutes a waiver of the right to a hearing.³⁶

The request for a hearing must specifically state those issues or findings in the final determination upon which review is requested.³⁷

The request for a hearing must be transmitted by certified mail, return receipt requested, to:

Chief Administrative Law Judge
U.S. Department of Labor
Suite 400
800 K Street NW.
Washington, DC 20001

A copy of the request a hearing must be provided simultaneously to the U.S. Department of Labor official who issued the determination.³⁸

DISCLAIMER

This policy is based on NDOL's reading of the applicable statutes, regulations, rules and guidance released by the U.S. Government and the State of Nebraska. This policy is subject to change as revised or additional statutes, regulations, rules and guidance are issued.

³⁶ 20 CFR § 683.800(b)

³⁷ 20 CFR § 683.800(c)

³⁸ 20 CFR § 683.800(d)

APPENDIX I. RRS: User Account Access and Deletion Request Form

The Nebraska Department of Labor (NDOL) has established the Request and Reporting System (RRS) to support local area subrecipient funding requests and tracking of use of WIOA funds. Completion and submission of this form is required to gain access to RRS as well as to delete a user from RRS. Completed forms must be submitted to Brian Potters at brian.potters@nebraska.gov. When requesting user access, please note that:

- *Financial Access* has only one (1) level of access.
- *Tracking or Entering Obligations* users may have more than one (1) level of access.

Refer to the following page for RRS Key Terms.

Access requested for:

Name of user's local area	<input type="text"/>
Name of user (first and last)	<input type="text"/>
Job title of user	<input type="text"/>
Email address for user	<input type="text"/>

Entity:

State	<input type="checkbox"/>	Greater Lincoln	<input type="checkbox"/>
Statewide	<input type="checkbox"/>	Greater Nebraska	<input type="checkbox"/>
Rapid Response	<input type="checkbox"/>	Greater Omaha	<input type="checkbox"/>

Role:

Program Level	<input type="checkbox"/>
Finance	<input type="checkbox"/>
IT	<input type="checkbox"/>

Access Level:

System Administrator (IT Only)	<input type="checkbox"/>	End User – View Only (Program)	<input type="checkbox"/>
System Power Users (IT & Finance Only)	<input type="checkbox"/>	End User – Create/Edit/Submit (Program)	<input type="checkbox"/>
		End User – Approval (Program)	<input type="checkbox"/>

Requestor Signature

<input type="text"/>	<input type="text"/>	<input type="text"/>
Name	Title	Date

State Use Only: Request Approved ☐ Request Denied ☐

Director, Employment and Training

Date

RRS: Key Terms

Roles

1. System Administrator: This role is reserved for NDOL IT staff members who will provide technical assistance on the RRS. This role has the ability to view all of the screens available within the system.
2. System End User: The roles below will primarily be utilized by the local area representatives.
 - a. Certify: This role allows the user to approve or reject documents uploaded in the system by an end user that has “entry” access.
 - b. Entry: This role enables the user to create, edit, view documents, and submit obligation record IDs for certification/approval within the system for the local area. This information is reviewed and approved by the individual designated as a *System End User – Certify*.
 - c. View Only: This role allows view-only access for the user.
3. System Power Users: This role allows individuals to access reference screens, but not system configurations. This role is reserved for NDOL Finance and IT staff members.

Obligation Approval Level

1. System End User – Certify
 - a. *Level 1 Approval (final)*: Allows the user to approve submissions; this is the final approval level at the local area level. This user cannot edit or create documents.
 - b. *Level 2 Approval*: Allows the user to approve documents. Once approved the documents will be directed to the *System End User – Certify, Level 1 Approval* user level. This level cannot edit or create documents.
2. System End User – Entry
 - a. *Edit, Create, and Submit*: Allows the user to create, edit, and submit entries for approval. This level does not have approval abilities.
 - b. *Inquiry Only*: Provides access to the reporting features of the system only.

APPENDIX II. Definitions

(a) contract³⁹

Contract means a legal instrument by which a non-Federal entity, such as a local board, purchases property or services needed to carry out the project or program under a Federal award.

Example: A local board enters into a contract for cleaning services for an American Job Center.

Contract does not include a legal instrument, even if the non-Federal entity considers it a contract, when the substance of the transaction meets the definition of a *Federal award* or *subaward*, as defined in this appendix.

(b) contractor⁴⁰

Contractor means an entity that receives a contract, as defined in this appendix.

(c) encumbrances⁴¹

Encumbrance means an anticipated expenditure or funds restricted for anticipated expenditures. Encumbrances are not obligations.

Encumbrances are used by organizations to account for projected or budgeted costs that may come due in a current period or a future period.

Examples of encumbrances may include:

- the rent that will be paid for the upcoming year (see discussion below);
- staff salaries that will be paid when the staff actually performs the work; and
- projected training costs for participants that are in year-long or multi-year training programs.

The above examples are encumbrances because:

- they do not meet the more stringent standards of being an obligation, such as being definite and certain and creating a legal liability, and
- costs associated with the examples may not be paid in advance of the actual work, occupancy, or registration for training.

(d) expenditures

Expenditures means charges made to the local area's projects or programs in support of their authorized activities.⁴²

³⁹ 20 CFR § 675.300

⁴⁰ 20 CFR § 675.300

⁴¹ TEGL 28-10

⁴² TEGL 28-10

(e) Federal award

For purposes of this policy, *Federal award* means, depending on the context, either the:

- Federal financial assistance that a non-Federal entity receives directly from a Federal awarding agency or indirectly from a pass-through entity; or
- instrument setting forth the terms and conditions of Federal financial assistance, including a grant agreement, cooperative agreement, other agreement for assistance.

(f) matching funds

Matching funds (or *matching*) means the portion of costs not paid by Federal funds (unless otherwise authorized by Federal statute), including any shared costs or matching funds and all contributions, including cash and third party in-kind contributions, when the contributions meet all of the following seven (7) criteria:⁴³

1. are verifiable from the non-Federal entity's records;
2. are not included as contributions for any other Federal award;
3. are necessary and reasonable for accomplishment of project or program objectives;
4. are allowable costs as defined and described in 2 CFR §§ 200.402 and 200.403;
5. are not paid by the Federal government under another Federal award, except where the Federal statute authorizing a program specifically provides that Federal funds made available for such program can be applied to matching or cost sharing requirements of other Federal programs;
6. are provided for in the approved budget when required by the Federal awarding agency; and
7. conform to other applicable provisions of Part 200—Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

(g) obligations⁴⁴

When used in connection with a non-Federal entity's utilization of funds under a Federal award, *obligations* means orders placed for property and services, contracts and subawards made, and similar transactions during a given period that require payment by the non-Federal entity during the same or a future period.

In sum, obligation is a term that references actions where a legal commitment to pay exists. The obligation may occur at the time the services are rendered, or before services are rendered when a binding agreement has been entered into. Grantees must note that the Comptroller General of the United States has issued statements concerning obligations that include "definite commitment which creates a legal liability" and "definite and certain." (B-136383, June 27, 1958 and B-116795, June 18, 1954). An obligation may occur at the time the services are rendered, or before services are rendered when a binding agreement has been entered into.⁴⁵

⁴³ TEGL 2-16; 2 CFR § 200.29; 2 CFR § 200.306

⁴⁴ 2 CFR § 200.71; TEGL 28-10

⁴⁵ TEGL 2-16

Obligations are not:

- projected staff time;
- future or projected rent payments;
- future or projected training; or
- items that are budgeted during the period of the grant award.

In other words, obligations are legal requirements – not plans, budgets, promises, or encumbrances.

(h) pass-through entity⁴⁶

Pass-through entity means a non-Federal entity that provides a subaward to a subrecipient to carry out part of a Federal program.

Example 1: When a NDOL provides a subaward to a local board for the administration of its WIOA Title IB Youth program, NDOL is the pass-through entity and the local board is the subrecipient.

Example 2: When a local board provides a subaward to a provider for the administration of its WIOA Title IB Youth program, the local board is the pass-through entity and the provider is the subrecipient.

(i) recipient

Recipient means a non-Federal entity that receives a Federal award directly from a Federal awarding agency to carry out an activity under a Federal program. The term *recipient* does not include subrecipients.

For purposes of this policy, *recipient* refers to the Nebraska Department of Labor.

(j) subaward⁴⁷

Subaward (or *subgrant*) means an award provided by a pass-through entity to a subrecipient for the subrecipient to carry out part of a Federal award received by the pass-through entity. A subaward may be provided through any form of legal agreement, including an agreement that the pass-through entity considers a contract.

⁴⁶ 2 CFR § 200.74

⁴⁷ 20 CFR § 675.300

Examples of subawards include a:

- subaward to a one-stop operator; and
- subaward to a provider for the administration of WIOA Title IB Youth, Adult, or Dislocated Worker activities.

Subaward does not include payments to a contractor or payments to an individual that is a beneficiary of a Federal program, such as a WIOA Title IB Youth program.

(k) *subrecipients*

Subrecipient means a non-Federal entity that receives a subaward from a pass-through entity to carry out part of a Federal program; but does not include an individual that is a beneficiary of such program. A subrecipient may also be a recipient of other Federal awards directly from a Federal awarding agency.⁴⁸

Subrecipient may refer to the:

- Greater Lincoln Workforce Development Board;
- Greater Nebraska Workforce Development Board; or
- Greater Omaha Workforce Development Board.

Subrecipient may also refer to any entity to which a local board provides a subaward for the administration of some or all of the requirements of the subaward provided to the local board by NDOL for administration of WIOA Title IB Youth, Adult, and Dislocated Worker activities.

⁴⁸ 2 CFR § 200.93