

**WAC 392-115-110 Management decision letter developed.** The superintendent of public instruction shall prepare and forward to the subrecipient a management decision letter setting forth:

- (1) Any corrective actions to be taken by the subrecipient;
- (2) Any disallowed costs to be recovered from nonfederal sources;
- (3) Any allowed costs chargeable to federal sources;
- (4) The due date for submission to the superintendent of public instruction of any corrective action plan;
- (5) Any state adjustments of data submitted which may result in revised apportionment calculations or recovered payments.

The superintendent of public instruction shall issue the management decision letter no later than one hundred eighty calendar days after the receipt of the audit report setting forth an audit finding against the subrecipient.

[Statutory Authority: 1997 c 167 and chapter 28A.300 RCW. WSR 98-05-008 (Order 98-02), § 392-115-110, filed 2/4/98, effective 3/7/98. Statutory Authority: RCW 28A.300.070. WSR 91-07-007 (Order 91-04), § 392-115-110, filed 3/8/91, effective 4/8/91.]