



WORKFORCE DEVELOPMENT BOARD
OF SOLANO COUNTY

POLICY ISSUANCE

Date: October 4, 2019 Number: 2019-08

RECORDS RETENTION POLICY

INTRODUCTION

This policy provides guidance to the Workforce Development Board (WDB) of Solano County regarding the retention requirements of records for all federal program activities. Recipient of federal funds, including Workforce Innovation and Opportunity Act (WIOA) and Small Business Administrative (SBA) funds, must keep records that are sufficient to permit the preparation of reports required by federal administrations, as well as sufficient to trace the funds to a level of expenditure adequate to ensure that the funds have been spent lawfully.

QUESTIONS

Questions relating to this policy should be directed to Tracy White, One Stop Manager, at twhite@solanowdb.org or (707) 863-3520.

ATTACHMENTS

N/A

POLICY

Record Retention

The WDB must maintain all financial records, supporting documents, statistical records, and all other records pertinent to a Federal award for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the state agency by the WDB through subrecipients. With some exceptions, such records must be made available to the public.

Programmatic staff must retain records in a way that protects the confidentiality and personal information of clients. Records must be secured in locked file cabinets or locked file areas that do not permit unauthorized users access. For more information on confidentiality and protection of Personally Identifiable Information (PII), refer to policy “2018-1 Use and Confidentiality of Participant Personally Identifiable Information.” Authorized representatives must have the right to access documents and/or records in order to make audits, examinations, excerpts and transcripts.

WIOA requires that subrecipients of Federal funds must maintain all records of each WIOA allocation for a period of three years from the date of the last expenditure report submitted to the Employment Development Department (EDD). If any litigation, claim, or

audit is started before the expiration of the three-year period, ALL records must be retained until all findings have been resolved and final action taken.

Types of records that must be maintained include:

- Records pertinent to grants, grant agreements, interagency agreements, contracts or any other awards; including financial, statistical, property, and supporting documentation.
- Records of non-expendable property.
- Program and data validation records pertinent to applicants, registrants, eligible applicants/registrants, participants, employees, and applicants for employment.
- Records regarding complaints and actions taken on complaints.

Record format may include, but is not limited to, paper documents, e-mail, web files, text files, sound and movie files, PDF documents, all Microsoft Office or other formatted files, etc. Copies of records made by digitizing, photocopying, or similar methods may be substituted for original records if they are preserved with integrity and are admissible as evidence. All records must be maintained in a format compatible with current technology.

The WDB must not impose any other record retention requirements for subrecipients. The only exceptions are the following:

- If any litigation, claim, or audit is started before the expiration of the three-year period, the records must be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken.
- When the subrecipient is notified in writing by the WDB, cognizant agency for audit, oversight agency for audit, cognizant agency for indirect costs, or the WDB to extend the retention period.
- Records for real property and equipment acquired with Federal funds must be retained for three years after final disposition.
- When records are transferred to or maintained by the WDB, the three-year retention requirement is not applicable to the subrecipient.
- Records for program income transactions after the period of performance. In some cases, subrecipients must report program income after the period of performance. Where there is such a requirement, the retention period for the records pertaining to the earning of the program income starts from the end of the WDB's fiscal year in which the program income is earned.
- Indirect cost rate proposals and cost allocations plans. This applies to the following types of documents and their supporting records: Indirect cost rate computations or proposals, cost allocation plans, and any similar accounting computations of the rate at which a particular group of costs is chargeable (such as computer usage chargeback rates or composite fringe benefit rates).

- *If submitted for negotiation.* If the proposal, plan, or other computation is required to be submitted to applicable state agency to form the basis for negotiation of the rate, then the 3-year retention period for its supporting records starts from the date of such submission.
- *If not submitted for negotiation.* If the proposal, plan, or other computation is not required to be submitted to applicable state agency for negotiation purposes, then the three-year retention period for the proposal, plan, or computation and its supporting records starts from the end of the fiscal year (or other accounting period) covered by the proposal, plan, or other computation.

All records retained beyond the mandatory retention period are subject to audit and/or review.

Documents and / or records that must be destroyed must be shredded and not be placed in a public or accessible trash receptacle.

LIMITATION OF PUBLIC ACCESS TO RECORDS

Personal records of federal program registrants are private and confidential and will not be disclosed to the public. Personal information will be made available to WDB staff, WDB programmatic partners or service providers upon request for the purpose of program and/or financial monitoring and audits.

For WIOA records, this information may be made available to persons or entities having responsibilities under WIOA, including representatives of:

- The U.S. Department of Labor
- California Employment Development Department
- WIOA Grant Recipients and Public Agencies
- California Workforce Development Board
- Local Subrecipients
- WDB Designated Auditors/Evaluators

WIOA registrants will have access to all information concerning themselves as individuals unless the records or information are exempt from disclosure.

DISCLAIMER

This policy is based on WDB's interpretation of the statute, along with the Workforce Innovation and Opportunity Act; Final Rule released by the U.S. Department of Labor and federal and state policies relating to WIOA implementation. This policy will be reviewed and updated based on any additional federal or state guidance.

REFERENCES

Law

- Workforce Innovation and Opportunity Act of 2014 (WIOA)

Federal Guidance

- Title 2 Code of Federal Regulations (CFR) – Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Section 200.333, 335, 336.

State Guidance

- California Workforce Services Directive (WSD) 16-05 – [WIOA Closeout Requirements](#)

Approved by

Workforce Development Board of Solano County



WORKFORCE DEVELOPMENT BOARD
OF SOLANO COUNTY

EMPLOYEE ACKNOWLEDGEMENT OF RECEIPT AND UNDERSTANDING FOR:
RECORDS RETENTION POLICY
(Issued October 4, 2019)

The Workforce Development Board (WDB) of Solano County's Records Retention Policy contains important information pertaining to my employment and duties at the WDB.

A copy of this policy has been given to me to retain for future reference, and I have been provided with the location on the Shared Drive for the policy where I can obtain an electronic copy.

Since the information and policies described in the policy are necessarily subject to change, I acknowledge that revisions to the policy may occur. All such changes will be communicated through official notices. I understand that revised information may supersede, modify, or eliminate existing policies.

I have received the Records Retention Policy and I understand that it is my responsibility to read and comply with the information contained in this policy and any revisions made to it.

I understand that I should consult my supervisor if I have any questions about the information contained in the policy. I understand that failure to comply with the information contained in the policy could lead to disciplinary action or termination.

Employee's Name (printed): _____

Employee's Signature: _____ Date: _____