

WIOA Ohio Area 8 Local Workforce Development Board Policy

Subject: Records Retention and Destruction

Effective Date: September 19, 2024

I. Purpose

To establish local policy and publish procedures for retention and destruction of programmatic and fiscal records.

II. Background

The records retention requirements applicable for federal awards to non-federal entities are found in 2 CFR 200.333 which states, “Financial records, supporting documents, statistical records, and all other non-federal entity records pertinent to a federal award must be retained for a period of three years from the date of submission of the final expenditure report ... to the federal awarding agency or pass-through entity in the case of a subrecipient.” Final federal expenditure reports are generally due 45 days after the end of a grant period. Furthermore, “if any litigation, claim, or audit is started before the expiration of the 3-year period, the records must be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken.”

III. Policy

WIOA Ohio Area 8 Local Workforce Development Board will apply the records retention requirements for federal awards to all its records. All programmatic, fiscal, and administrative records will be retained for three years following the date on which the expenditure report containing the final expenditures applicable to the records of any given grant is submitted to the awarding agency; unless any outstanding claims, litigation, audit findings, etc. exist at the end of the basic three year retention period for the grant. Records will be maintained beyond the three-year period until final resolution of these outstanding items.

Additionally, financial records are generally organized and maintained by fiscal year, so financial expenditure activity for all grants in any given fiscal year is intermingled and not easily separated by grant. Therefore, financial records will be retained for three years following the submission of any final

expenditure report filed within that fiscal year for any and all grants in that fiscal year.

WIOA Ohio Area 8 Local Workforce Development Board's programmatic records are generally organized and maintained by grant period and are easily separated. Therefore, programmatic records will be retained for three years following the submission of the final expenditure report containing any expenditures applicable to each participant record and/or grant.

An exception will be WIOA Ohio Area 8 Local Workforce Development Board employee personnel files, which may be retained indefinitely. Approved minutes from Workforce Development Board (WDB) meetings and subcommittee meetings of the WDB will also be retained indefinitely.

Records will be destroyed in an appropriate manner to ensure client confidentiality (i.e. shredding paper documents).

It is imperative that all staff be aware and comply with records retention policies to limit liability exposure and to reduce costs associated with storing and handling of outdated, unnecessary records.

V. Procedures for Records Retention

The following retention rules apply to specific records:

Real Property and Equipment Records will be retained for three years after final disposition of the property. [29 CFR 97.42(c)(2)]

WIOA Title I Complaint Records and actions related to resolving complaints will be maintained for not less than three years from the date of resolving the complaint. [29 CFR 37.39]

Litigation/Audit Records will be retained beyond the prescribed period if any litigation or audit has begun, or if a claim is instituted involving the grant or agreement covered by the records. In these instances, the records will be retained until resolution of the litigation, audit, or claim and final action is taken; or until the end of the regular three-year record retention period, whichever is later. [29 CFR 97.42(b)(2)]

Indirect cost records, such as computations or proposals, cost allocation plans, and supporting documentation and records, will be retained for three years from the date the indirect cost rate package is submitted for negotiation. If not submitted for negotiation, the records must be maintained for three years from the end of the fiscal/program year that contains the final grant costs.

VI. Procedures for Records Destruction

Approximately every year, a memo will be issued by management authorizing destruction of specific records in accordance with the above policy. The Performance and Procurement Manager is designated as the records destruction contact/coordinator.

At that time, all staff will be required to comply and prepare all records in their possession and under their control for destruction.

BOARD ACTION ITEM

Date: September 19, 2024

Motion made by: _____

Motion seconded by: _____

Vote _____ aye _____ nay _____ abstain _____ motion carries _____ motion rejected