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(SN08)

**WIOA BULLETIN NO. 08 - 17**

**DATE:** January 26, 2017

**TO:** WIOA Partners

**SUBJECT:** Policy on Records Retention and Access to Records

**I. PURPOSE:**

To communicate the requirements for records retention and access to records applicable to all entities receiving funds under Title I of WIOA from the State of Hawaii.

**II. BACKGROUND:**

All entities will comply with the requirements listed below:

- 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; Final Rule
- Title I of the Workforce Innovation and Opportunity Act (WIOA) of 2014, Section 185

**III. GENERAL POLICY FOR RECORDS RETENTION:**

Subrecipients/subgrantees must retain all WIOA grant documents including program activity and financial records, supporting documents, participant files, statistical records and all other records pertinent to the grant sufficient to permit the preparation of required reports and the tracing of funds to validate the lawful expenditure of funds. Subject to the guidelines listed below, the minimum retention period for WIOA documents is three years from the date of submission of the contract closeout documents and final expenditure report to the State.

**IV. GUIDELINES ON RECORDS RETENTION**

- If any litigation, claim or audit is started before the expiration of the three-year retention period, the records must be retained until all litigation,

claims or audit findings involving the records have been resolved and final action taken.

- If any program or financial monitoring is started before the expiration of the three-year retention period, the records must be retained until all findings involving the records have been resolved and final action taken.
- If the subrecipient/subgrantee is notified in writing by the State, USDOL, federal cognizant agency for audit or indirect costs, or federal oversight agency for audit, the three-year retention period must be extended until all issues have been resolved and final action taken.
- If equipment was acquired with WIA or WIOA funds or transferred for use in the WIOA program, all pertinent records must be retained for three years after final disposition of the equipment with approval from the State.
- If program income is earned, the pertinent records must be retained for three years from the end of the subrecipient's/subgrantee's fiscal year in which the program income is earned.
- If indirect cost rate proposals and cost allocation plans are required to be submitted for negotiation to the subrecipient's/subgrantee's federal cognizant agency or the State, all documents pertinent to the indirect cost rate computations or proposals, cost allocation plans, supporting documents and similar computations of chargeback rates must be retained for three years starting from the date of such submission.
- If indirect cost rate computations and cost allocation plans are **not** required to be submitted for negotiation to the subrecipient's/subgrantee's federal cognizant agency or the State, all documents pertinent to the indirect cost rate computations, cost allocation plans, supporting documents and similar computations of chargeback rates must be retained for three years starting from the end of the fiscal year covered by the rate or plan.

## **V. GENERAL POLICY FOR ACCESS TO RECORDS**

The State, USDOL, Inspectors General, and Comptroller General of the United States, or any of their authorized representatives, must have the right of access to any documents, papers, or other records of the subrecipient/subgrantee which are pertinent to the WIOA grant, in order to make audits, examinations, excerpts,

and transcripts. The right also includes timely and reasonable access to agency personnel for the purpose of interview and discussion related to such documents.

The rights of access are not limited to the period of records retention but last as long as the records are retained.

**VI. INQUIRIES:**

Inquiries regarding this bulletin may be directed to Kim Saito, [Kim.A.Saito@hawaii.gov](mailto:Kim.A.Saito@hawaii.gov) or (808) 586-8903.

**VII. REFERENCES:**

- 2 CFR Part 200.333-337, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Final Rule
- Title I of the Workforce Innovations and Opportunity Act (WIOA) of 2014, Section 185



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