

**Regional Program Standards**

**Focus:**  WIOA Adult, Dislocated Worker and Youth Program Services  
 Other: Worksystems Organization

**Topic: WIOA Record Retention and Destruction Policy and Procedures**

Date: January 1, 2025

New  Revised

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**Policy Overview**

Record retention requirements are established for each program by the funding source. This policy lays out the record retention schedule for Workforce Innovation and Opportunity Act (WIOA) records. Discretionary grant records may be commercially shredded and destroyed on or after the date established in the grant agreement and communicated via program-specific Regional Program Standards. Records to be retained include but are not limited to participant records, financial records, supporting documentation, and statistical records.

**Procedures**

All WIOA records must be commercially shredded and destroyed on or after the Disposition of Records date reflected on the schedule below.

WIOA Adult, Dislocated Worker and Youth program participant files applies to *exited participants based on the program year in which they were exited.*

**WIOA Record Retention Schedule**

<b>Program Year</b>	<b>State Submission of Final Expenditure Report to DOL</b>	<b>Disposition of Records</b>
2014 (7-1-14 through 6-30-15)	September 30, 2017	October 1, 2020
2015 (7-1-15 through 6-30-16)	September 30, 2018	October 1, 2021
2016 (7-1-16 through 6-30-17)	August 14, 2019	August 15, 2022
2017 (7-1-17 through 6-30-18)	September 24, 2020	September 25, 2023
2018 (7-1-18 through 6-30-19)	September 30, 2021	September 30, 2024
2019 (7-1-19 through 6-30-20)	October 22, 2022	October 22, 2025
2020 (7-1-20 through 6-30-21)	September 18, 2023	September 18, 2026
2021 (7-1-21 through 6-30-22)	November 6, 2024	November 6, 2027
2022 (7-1-22 through 6-30-23)	TBD	TBD

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The only exceptions to the above Disposition of Records dates are the following:

- a) If any litigation, claim, or audit is started before the Disposition of Records date, the records must be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken.
- b) When notified in writing by the Federal awarding agency or pass-through entity, cognizant agency for audit, oversight agency for audit, or cognizant agency for indirect costs to extend the retention period.
- c) The records for property and equipment acquired with the support of Federal funds must be retained for three years after final disposition.
- d) When records are transferred to or maintained by the Federal awarding agency or pass-through entity the retention requirement is not applicable to the non-Federal entity.
- e) Records for program income earned after the period of performance must be retained for three years from the end of the recipient's or subrecipient's fiscal year in which the program income is earned. In some cases, recipients 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 non-Federal entity's fiscal year in which the program income is earned.
- f) Retain indirect cost records such as computations, 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), must be retained according to the applicable option below:
  - a. *If submitted for negotiation:* When a proposal, plan, or other computation must be submitted to the Federal Government to form the basis for negotiation of an indirect cost rate (or other standard rates), then the three-year retention period for its supporting records starts from the date of submission.
  - b. *If not submitted for negotiation:* When a proposal, plan, or other computation is not required to be submitted to the Federal Government to form the basis for negotiation of an indirect cost rate (or other standard rates), then the three-year retention period for its supporting records starts from the end of the fiscal year (or other accounting period) covered by the proposal, plan, or other computation.