

	Policy No: P-202
	Original Approval: May 4, 2015 Effective Date: July 1, 2026
	New ☐ Revised ☒
RECORDS RETENTION	

PURPOSE

The purpose of this policy is to establish compliance with the requirement for SOWIB and sub recipients to maintain and retain records of all fiscal and program activities funded under the Workforce Innovation and Opportunity Act (WIOA).

REFERENCES

- Workforce Innovation and Opportunity Act of 2014 (WIOA)
- 2 CFR 200.334
- Oregon Revised Statutes Chapter 192, Public and Private Records; Public Reports and Meetings
- One-Stop Comprehensive Financial Management Technical Assistance Guide

POLICY

SOWIB and all subrecipients of WIOA funds will assure that all records retention requirements by applicable funding and regulatory agencies are met.

PROCEDURES

1. SOWIB and any subrecipient of WIOA funds will incorporate into their management systems the following procedures for the management of all WIOA records.
 - a. All records and documents pertinent to the grants, grant agreements, interagency agreements, contract or any other award, including financial, statistical, or other pertinent records, and supporting documentation, shall be retained for a period of at least three years after the original submission of the Office of Workforce Investment's final expenditure report (closeout) for that funding period to the federal Department of Labor.
<https://www.wioainoregon.org/uploads/3/9/2/2/39223489/recordretentionschedule.2025.pdf>
 - b. All records of non-expendable property shall be retained for a period of at least three years after final disposition of property.

- c. Indirect cost records, such as computations or proposals, cost allocation plans, and supporting documentation shall be retained for three years from the date the indirect cost rate package is submitted for negotiation. If not submitted for negotiation, the three-year period identified in sub-section 1.a above shall apply.
 - d. All records pertinent to applicants, registrants, eligible applicants/registrants, participants, terminees, employees, and applicants for employment shall be retained for a period of not less than three years from the close of the applicant program year. Such records must be maintained as whole record system.
 - e. Records regarding complaints and actions taken on the complaints shall be retained for a period of not less than three years from the date of resolution of the complaint.
 - f. All records shall be retained beyond the minimum required three years if any litigation or audit has begun or a claim is instituted involving the grant or agreement covered by the records. The records shall be retained until the litigation, audit, or claim has been resolved or the required three years, whichever period is longer.
2. In the event that subrecipients are unable to keep their records, SOWIB will take custody and be responsible for the maintenance and retention of the records of any fiscal agent or subrecipient.
3. Disposal. No records addressed in this policy shall be disposed of without instruction from or approval of SOWIB. SOWIB will provide instructions and timelines for disposing of records. Any records that are confidential in nature, including participant records, must be shredded, or similarly destroyed. Non-confidential records may be recycled. If there is any outstanding litigation or audit claim begun on records prior to termination of retention, the records will be retained until resolution of litigation or audit claim.