

	New Jersey Workforce Innovation Notice		WD-PY24-6
	Issued By:	Workforce Development, Division of Career Services	
	Approved By:	Yolanda Allen, Assistant Commissioner Workforce Development	
	Issued Date:	March 21, 2025	

**SUBJECT: Procedures for WIOA Records Retention**

**PURPOSE:** This guidance aligns New Jersey One Stop Record Retention Policies with those outlined in 2 CFR 200.334, removing the seven-year record retention requirement delineated in New Jersey One-Stop Career Center Directive Vol. 7 Issue 10-01.

**RESCISSIONS:** This guidance rescinds New Jersey One-Stop Career Center Directive Vol. 7 Issue 10-01 *effective immediately*.

**EFFECTIVE DATE:** This New Jersey Workforce Innovation Notice is *effective immediately*.

**POLICY OVERVIEW**

This guidance outlines procedures for federal awards including Title I, Title II, Title III, and Title IV of the Workforce Innovation and Opportunity Act (WIOA), Temporary Assistance for Needy Families (TANF), and Supplemental Nutrition Assistance Program (SNAP) for the retention of records, as established in [2 CFR 200.334](#).

The recipient and subrecipient must retain all Federal award records for three years from the date of submission of their final financial report. For awards that are renewed quarterly or annually, the recipient and subrecipient must retain records for three years from the date of submission of their quarterly or annual financial report, respectively. Records to be retained include but are not limited to, financial records, supporting documentation, and statistical records. Federal agencies or pass-through entities may not impose any other record retention requirements except for the following:

- (a) The records must be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken if any litigation, claim, or audit is started before the expiration of the three-year period.
- (b) When the recipient or subrecipient is notified in writing by the Federal 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) The three-year retention requirement does not apply to the recipient or subrecipient when records are transferred to or maintained by the Federal agency.

(e) The 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. This only applies if the Federal agency or pass-through entity requires the recipient or subrecipient to report on program income earned after the period of performance in the terms and conditions of the Federal award.

(f) The records for 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) must be retained according to the applicable option below:

(1) ***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.

(2) ***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.

In the event of the termination of the relationship between NJDOL and a subrecipient, the subrecipient is responsible for retention of their own records. If the subrecipient is unable to retain records, the following records must be transferred to NJDOL: all program-related records, including contract-related personnel records, reports, applicant and participant files, documentation and physical evidence, in addition to documents required by the contract.

Copies of records made by microfilming, photocopying, or similar methods may be substituted for original records if they are preserved with integrity and are admissible as evidence. All records retained beyond the mandatory retention period are subject to audit and/or review.

**Contact us:** For any questions regarding this guidance, please contact [WIOAPolicy@dol.nj.gov](mailto:WIOAPolicy@dol.nj.gov).

**References and Links:**

- [2 CFR 200.334](#)