



WORKFORCE DEVELOPMENT BOARD

Supporting the Development and Retention of a World Class Workforce

Jeffrey S. Swartz, Executive Director

Carl A. Donato Jr., Chair

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**Camden County Workforce Development Board  
Policy for the One Stop Operator, Career Services Provider and Youth Services Provider  
Regarding WIOA Obligations Tracking Methodology**

**Purpose**

The purpose of this policy is to establish a standardized methodology for tracking financial obligations under the Workforce Innovation and Opportunity Act (WIOA) Title I programs. This process ensures that all obligations are recorded, monitored, and reported accurately and in accordance with federal financial management requirements, including Uniform Guidance (2 CFR 200).

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**Scope**

This policy applies to all WIOA Title I-funded programs administered by the Camden County Workforce Development Board (WDB), including:

- Adult Program
- Dislocated Worker Program
- Youth Program

The policy covers the tracking of obligations related to contracts, purchase orders, participant services, training agreements, and subrecipient contracts.

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**Definitions**

*Obligation:* A legally binding commitment to expend funds. Obligations occur when contracts are signed, purchase orders are issued, or participant training/service agreements are executed.

*Expenditure:* The actual outlay of funds to liquidate an obligation.

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**Policy Statement**

- All WIOA financial obligations will be properly documented, recorded, tracked, and reconciled on a monthly basis.
- Obligations will be recorded at the time the legal commitment occurs, not at the time of payment.
- All obligations will align with approved budget allocations and be limited to allowable WIOA costs.
- The Fiscal Unit is responsible for maintaining an accurate obligation tracking system to support financial reporting and compliance.

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**Procedures**

**A. Recording Obligations**

1. Fiscal staff shall enter obligations into the financial management system upon execution of contracts, purchase orders, participant training agreements, or other binding commitments.
2. Obligations will be coded by funding stream (Adult, Dislocated Worker, Youth) for accurate reporting.



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3. Supporting documentation (e.g., contracts, purchase orders, training agreements, subrecipient contracts) will be maintained in accordance with record-retention requirements.

**B. Tracking Obligations**

1. The Fiscal Unit will maintain a centralized Obligation Register which will include the following details:
  - Vendor or Subrecipient Name
  - Obligation Date
  - Amount Obligated
  - Funding Source / Program
  - Amount Expended
  - Remaining Balance
2. The obligation register will be updated monthly to reflect expenditures made against all open obligations.

**C. Monitoring & Reconciliation**

1. Fiscal staff will complete a monthly reconciliation comparing:
  - Obligation Register
  - General Ledger
  - Trial Balance
2. Discrepancies identified during reconciliation will be investigated promptly and corrected through adjusting entries or documentation updates.
3. Program staff will provide timely updates on changes to participant commitments (e.g., training cancellations, cost changes).

**D. Reporting**

1. Obligations will be reported monthly in IGX in accordance with state reporting requirements.
2. Fiscal staff will ensure that all obligations are liquidated within the WIOA grant period of performance and within required closeout timelines.

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**Internal Controls**

- Segregation of Duties:
    - Program staff initiate service requests or participant commitments.
    - Fiscal staff record, track, and reconcile obligations.
  - Supervisory review of the obligation register will occur monthly.
  - An annual audit or internal review of the obligation tracking process will be conducted to ensure compliance and accuracy.
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### **Compliance**

This policy will be implemented in accordance with:

- 2 CFR 200.302 – Financial Management
- 2 CFR 200.403 – Allowable Costs

Non-compliance with this policy may result in disallowed costs, required repayment, corrective action, or audit findings.

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### **8. Effective Date & Review**

- Effective Date: December 17, 2025.
- Review Cycle: This policy will be reviewed annually and updated as needed to ensure compliance with federal and state requirements.