



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 Payables and Accrual Methodology Policy**

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I. PURPOSE

The purpose of this policy is to establish uniform standards for recording, managing, and reporting all Workforce Innovation and Opportunity Act (WIOA)–related payables and accruals. This policy ensures financial accuracy, timely reporting, strong internal controls, and compliance with the Uniform Guidance at 2 CFR Part 200, WIOA Title I fiscal requirements, and related U.S. Department of Labor (USDOL) regulations.

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II. AUTHORITY

This policy is issued under the authority of:

- Workforce Innovation and Opportunity Act (WIOA) of 2014
  - 2 CFR Part 200—Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
  - USDOL Financial Reporting Requirements, including ETA-9130
  - New Jersey Department of Labor and Workforce Development (NJDOLE) Financial and Programmatic Guidance
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III. SCOPE

This policy applies to:

- WIOA Title I Adult, Dislocated Worker, and Youth programs
- The Workforce Development Board (WDB)
- The One-Stop Operator
- The Fiscal Agent
- All subrecipients, contractors, and vendors conducting WIOA-funded activities

This policy governs all financial transactions related to WIOA operations, including vendor payments, participant reimbursements and supportive services, subrecipient reimbursement claims, payroll accruals, and associated financial obligations.



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#### IV. DEFINITIONS

*Accrual:* The recognition of an expense in the accounting period in which it is incurred, regardless of when payment is made.

*Obligation Date:* The date on which a legal commitment is established for goods or services, such as the signing of a contract or purchase order.

*Payable:* A financial obligation for goods or services that have been received but have not yet been paid.

*Subrecipient:* An entity that receives WIOA funds from the WDB or Fiscal Agent to carry out program activities and is accountable for federal compliance.

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#### V. POLICY STATEMENT

1. All WIOA payables will be recorded promptly, accurately, and supported by adequate documentation.
2. Accruals will be recorded in the correct accounting period to ensure accurate financial reporting and alignment with federal reporting requirements, including the ETA-9130.
3. All financial records will reconcile with the General Ledger, internal WIOA financial reports, and IGX reporting requirements.
4. The WDB, Fiscal Agent, and One-Stop Operator will maintain strong internal controls to ensure financial integrity, transparency, and compliance with state and federal requirements.

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#### VI. PROCEDURES

##### A. Payables Processing

1. All vendor invoices will be logged by fiscal staff within five (5) business days of receipt.
2. Program staff will verify receipt, quantity, quality, and programmatic applicability of goods or services.
3. Invoices will be approved by authorized program and fiscal personnel prior to payment.
4. Payments will follow County or Fiscal Agent procurement and disbursement policies.



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## B. Accrual Methodology

1. Fiscal staff will conduct a monthly review of all outstanding obligations, including contracts, purchase orders, participant training authorizations, and supportive service commitments.
2. Subrecipient accruals shall be based on expenditure reports that have been received and programmatically approved but not yet reimbursed.
3. Payroll accruals shall include earned but unpaid wages, fringe benefits, and other personnel-related expenses applicable to the reporting period.
4. Monthly accruals will be entered and finalized no later than the last business day of each month for inclusion in WIOA financial reporting.

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## C. Documentation Requirements

The following records will be maintained to support payables and accruals:

- Vendor invoices, purchase orders, and contracts
- Participant eligibility documentation, service authorizations, and reimbursements
- Payroll records, timesheets, and fringe benefit calculations
- Subrecipient expenditure reports and supporting documentation

All documents will be retained in accordance with 2 CFR 200.333, requiring retention for a minimum of three (3) years following the submission of the final federal expenditure report, unless otherwise directed.

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## VII. INTERNAL CONTROLS

1. Segregation of Duties: Program staff verify services; fiscal staff record financial transactions.
2. Monthly Reconciliation: Fiscal staff will reconcile payables, accruals, and obligation balances monthly.
3. Supervisory Review: WDB leadership and Fiscal Agent management will review and certify financial reports prior to submission to NJDOL or USDOL.



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4. Monitoring: The Fiscal Agent and WDB will conduct periodic internal monitoring to ensure compliance with federal Uniform Guidance and WIOA cost principles.

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## VIII. COMPLIANCE AND REPORTING

- All expenditures and accruals will be reported in IGX in the correct reporting period.
- NJDOL cash management policies will be followed, including monthly drawdown requests based on actual and accrued expenditures.
- Non-compliance with this policy may result in findings, questioned costs, or disallowed expenditures as determined by state or federal oversight entities.

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## IX. REVIEW AND MODIFICATION

This policy shall be reviewed at least annually by the WDB Executive Director, Fiscal Agent, and appropriate committees. Modifications will be made as necessary to align with updated federal or state guidance.

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## X. EFFECTIVE DATE

This policy is effective as of **December 17, 2025**, and remains in effect until amended by the Camden County Workforce Development Board.