



## A G E N D A

### Orange County Workforce Development Board

**April 29, 2026**

**10:00 A.M.**

**Location:**

Orange County Data Center  
Data Center Main Conference Room  
1400 S. Grand Ave.  
Santa Ana, CA. 92705

The Orange County Workforce Development Board shall not hold a meeting unless the number of members participating constitutes a quorum of the Board.

This agenda contains a brief description of each item to be considered. Except as provided by law, no action shall be taken on any item not appearing in the agenda. Members of the public who wish to speak on an item(s) may complete a Speaker Request Form(s) identifying the items prior to the beginning of the meeting. To speak on a matter not appearing on the agenda, but under the jurisdiction of this Advisory Board, you may do so during Public Comments. Speaker request forms must be completed prior to the beginning of the meeting, the reading of the individual agenda items and/or the beginning of Public Comments. When addressing the Board, it is requested that you state your name for the record. Address the Board as a whole through the Chair. Comments to individual Members or staff are not permitted. Speakers are limited to three (3) minutes.

Materials/handouts are available 72 hours in advance of the meeting at <https://workforce.ocgov.com/oc-workforce-development-board>.

This WIOA Title I financially assisted program or activity is an equal opportunity employer/program. Auxiliary aids and services are available upon request to individuals with disabilities. TDD/TTY users, please call the California Relay Service (800) 735-2922 or 711. If you need special assistance to participate in this meeting, please contact [info@ocworkforcesolutions.com](mailto:info@ocworkforcesolutions.com) at least 72 hours prior to the event to allow reasonable arrangements.

1. CALL TO ORDER: Anna Lisa Lukes, Chair
2. PLEDGE OF ALLEGIANCE
3. BOARD MEMBER ROLL CALL: OC Community Services Representative
4. PUBLIC COMMENT:

*At this time, members of the public may address the Board regarding any items within the subject jurisdiction, provided that no action is taken on off-agenda items unless authorized by law. (Comments shall be limited to three (3) minutes, unless the Chair pre-identifies a different time at the start of meeting for all public speakers).*

**PRESENTATION:**

5. Brown Act Refresher, John Cleveland, Senior Deputy County Counsel, Office of the County Counsel
6. OC Workforce Indicators Report, Dr. Wallace Walrod, Project Manager, Lead Researcher and Data Analyst, Tech Coast Consulting Group

**ACTION ITEM(S):**

7. POLICY UPDATES
  - A. Allowable Cost and Prior Written Approval
  - B. Procurement
  - C. Property-Prior Approval, Purchasing, Inventory, and Disposal

*Recommendation: Approve OCWDB Policies A, B, and C as presented, including authority to make any non-substantive changes and updates, including references in related policies and forms as applicable, so long as the original intent of the policy is not altered.*

**INFORMATIONAL ITEM(S):**

8. DIRECTOR'S REPORT: Nancy Cook, Director
  - A. PROGRAM UPDATES
  - B. PARTNERSHIP UPDATES
9. CHAIR REPORT: Anna Lisa Lukes, Chair
  - A. GENERAL UPDATES
  - B. UPCOMING EVENTS

**DISCUSSION ITEM(S):**

10. OPEN DISCUSSION

*At this time, members of Board may comment on agenda or non-agenda matters provided that NO action may be taken on off-agenda items unless authorized by law.*

**ADJOURNMENT:**

**NEXT MEETINGS:**

OCWDB Full Board – August 26, 2026  
Location: Orange County Data Center  
Data Center Main Conference Room  
1400 S. Grand Ave.  
Santa Ana, CA. 92705

DISCLAIMER: No member of the Orange County Workforce Development Board (OCWDB) shall sign a letter or make a statement purported to represent the position of OCWDB as a body. Letters or verbal statements of support or opposition on any issue shall only be made or signed by the Chair of OCWDB and shall be submitted to the Advisory Board for pre-approval. The policy of the Board of Supervisors does not allow OCWDB or its Chair to sign a letter of position on any matters pertaining to legislation. OCWDB members may write personal letters or speak as individuals stating personal positions but may not do so as representing the position or opinion of OCWDB and/or the County of Orange.

**Item #07– ACTION**

Policy Updates

Recommendation Summary

**April 29, 2026**

**BACKGROUND:**

**A. Allowable Cost and Prior Approval Policy**

Subrecipients of WIOA funds must follow Uniform Guidance requirements related to prior approval and allowable versus unallowable costs. This policy outlines OCWDB’s procedures for requesting and documenting prior approval, and ensures that all purchases are compliant with federal regulations.

- *Revisions include updated federal references, an updated Prior Written Approval form, and alignment with current federally adjusted dollar thresholds and rates.*

**B. Procurement Policy**

Subrecipients of WIOA funds must comply with Uniform Guidance regulations governing the procurement of goods and services. This policy details OCWDB’s procurement procedures and implemented steps to ensure all purchases follow federal requirements.

- *Revisions include updated federal references, an updated Procurement form, and alignment with current federally adjusted dollar thresholds and rates.*

**C. Property – Purchasing, Inventory and Disposal Policy**

Subrecipients of WIOA funds must establish procedures for purchases made with WIOA funds, the management and maintenance of equipment, maintaining accurate inventory records, and properly disposing of items. This policy outlines OCWDB’s procedures in these areas.

- *Revisions include updated federal references, implementation of strengthened maintenance and tracking procedures, and alignment with current federally adjusted dollar thresholds and rates.*

**RECOMMENDATION(S):**

Approve OCWDB A, B, and C as presented, including authority to make any non-substantive changes and updates, including any references in related policies and forms, so long as the original intent of each policy is not altered.

**ATTACHMENT(S): Redline & Clean Drafts for each policy**

1. Allowable Cost and Prior Approval Policy
2. Procurement Policy
3. Property – Purchasing, Inventory and Disposal Policy

# Allowable Cost & Prior Written Approval Policy

Redline and Clean Version

Information Notice No. 26-OCWDB-05  
Supersedes Information No. 24-OCWDB-09



Orange County Workforce Development Board  
**Allowable Costs and Prior Written Approval Policy**

PAGE: 1 of 54

Effective:  
April 29, 2026

**SUBJECT:**  
 Information Notice No. 26-OCWDB-05XX  
 Supersedes Information Notice 24-OCWDB-09

**APPROVED:**  
 Nancy Cook,  
 Director of  
 Workforce and Economic Development Division

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**PURPOSE**

This policy provides federal and state guidance regarding general cost principles, allowable costs and prior written approval requirements for expenditures made with related to Workforce Innovation and Opportunity Act (WIOA) funds. ~~This policy applies to subrecipients of WIOA funds.~~

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**EFFECTIVE DATE**

This policy is effective on the date of issuance.

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**REFERENCES**

- WIOA (Public Law 113-128) Sections 184(a)(3), 134(c)-(d), and 129
- Title 2 Code of Federal Regulations (CFR) Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" (Uniform Guidance)
- Title 2 ~~Code of Federal Regulations~~ (CFR) Part 2900, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" [Department of Labor (DOL) Exceptions]
- Title 21 United States Code (USC) Section 812
- Training and Employment Guidance Letter (TEGL) 15-14, Implementation of the New Uniform Guidance Regulations (~~December 19, 2014~~)
- Workforce Services Directive (WSD) 16-16, Allowable Costs and Prior Written Approval (~~February 21, 2017~~)
- ~~Workforce Services Directive WSD -W-S-D-16-10, Property-Property, Purchasing, Inventory, and Disposal (November 10, 2016)~~
- ~~Workforce Services Informational Notice (WSIN) 25-17, Federal Adjustment of Dollar Amounts and Rates~~
- ~~OCDB Information Notice 16-OCWDB-06, Allowable Costs Workforce Innovation and Opportunity Act (March 23, 2017).~~

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**BACKGROUND**

In October 2024, the U.S. Office of Management and Budget's (OMB) revised Uniform Guidance, 2 CFR Part 200, became effective. These revisions apply to all federal grant awards issued on or after October 1, 2024, including any amendments to grant awards that result in the award of additional funds, or any incremental funding awarded by the Department of Labor's Employment and Training Administration on or after October 1, 2024.

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Part of these updates made federal adjustments to certain dollar amounts specified in existing Employment Development Department (EDD) Directives and became effective October 1, 2024 (unless otherwise stated). Adjustments were made to Amount Thresholds, Expenditure Rates, and Index of Adjustments by Directive.

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On December 26, 2013, OMB issued Uniform Guidance (2 CFR 200), establishing uniform administrative, cost, and audit requirements for federal awards and consolidating prior OMB circulars. The Department of Labor adopted this guidance and its exceptions under 2 CFR 2900 the following year. The Uniform Guidance applies to all federal awards made on or after December 26, 2014; therefore, beginning with WIOA Program Year 2015-16, all subrecipients must comply with the Uniform Guidance, DOL Exceptions, and all related WIOA administrative, cost, and audit requirements. For additional details, refer to TEGL 15-14. On December

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~~26, 2013, the U.S. Office of Management and Budget (OMB) issued the Uniform Guidance under Title 2 CFR Part 200, which established uniform administrative requirements, cost principles, and audit requirements for federal awards. The Uniform Guidance consolidated multiple, previously separate, sets of OMB guidance into one combined set of rules. The following year, the United States Department of Labor (DOL) adopted the OMB Uniform Guidance and issued DOL Exceptions under Title 2 CFR Part 2900.~~

~~The Uniform Guidance applies to all Federal awards made on or after December 26, 2014. Therefore, beginning with WIOA Program Year 2015-16 funds, all subrecipients of this funding must adhere to the Uniform Guidance, DOL Exceptions, and corresponding WIOA administrative requirements, cost principles, and audit requirements. For more information on Uniform Guidance Implementation, please see [TEGL 15-14](#).~~

**DEFINITIONS**

~~**Equipment** - Tangible personal property (including information technology systems) having a useful life of more than one year and a per unit acquisition cost of which equals or exceeds the lesser of the capitalization level established by the non-federal entity for financial statement purposes, or \$10,000 (Uniform Guidance Section 200.33). Tangible personal property (including information technology systems) having a useful life of more than one year and a per unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-federal entity for financial statement purposes, or \$5,000 (Uniform Guidance Section 200.33).~~

~~Please note, Uniform Guidance specifies that equipment includes: information technology systems, computing devices, software, and services (including support services). This includes fees for licensing or subscriptions to software and software support services. Even if a monthly subscription fee is under \$5,000, if the total annual cost for the subscription exceeds \$5,000, then prior approval must be obtained.~~

~~**General Purpose Equipment** - Equipment which is not limited to research, medical, scientific, or other technical activities. Examples include office equipment and furnishings modular offices, telephone networks, information technology equipment and systems, air conditioning equipment, reproduction and printing equipment, and motor vehicles (Uniform Guidance Section 200.48).~~

~~**Information technology systems** - Computing devices, ancillary equipment, software, firmware, and similar procedures, services (including support services), *licensing or subscriptions to software and software support services* and related services (Uniform Guidance Section 200.58).~~

~~**Intangible Property** - Property having no physical existence, such as trademarks, copyrights, patents, patent applications, and property such as loans, notes and other debt instruments, lease agreements, stock, and other instruments of property ownership (whether the property is tangible or intangible) (Uniform Guidance Section 200.59).~~

~~**Personal Property** - Property other than real property. It may be tangible, having physical existence or intangible (Uniform Guidance Section 200.78).~~

~~**Property** - Real property or personal property (Uniform Guidance Section 200.81).~~

~~**Real Property** - Land, including land improvements, structures, and appurtenances thereto, but excludes moveable machinery and equipment (Uniform Guidance Section 200.85).~~

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**Subrecipient** - A non-federal entity that receives a subaward from a pass-through entity to carry out part of a federal program but does not include an individual that is a beneficiary of such program. A subrecipient may also be a recipient of other federal awards directly from a federal awarding agency (Uniform Guidance Section 200.93).

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**Supplies** - All tangible personal property other than equipment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the non-federal entity for financial statement purposes or \$105,000, regardless of the length of its useful life (Uniform Guidance Section 200.94).

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**POLICY**

The Orange County Workforce Development Board (OCWDB) and its ~~subrecipients~~ **Service Providers**, as recipients of WIOA Title I funds, are required to comply with Uniform Guidance [WIOA Section 184(a)(3)]. This includes general principles and guidance on selected items of cost. ~~However, if more restrictive city, county, state, or federal guidelines exist, they must take precedence. OCWDB and its subrecipients should review and update their internal policies and procedures to ensure compliance with the new guidance.~~

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This policy transmits a high-level matrix, issued by EDD, listing the various cost items referenced in Uniform Guidance, 2 CFR parts 200.420 through 200.475 ~~-(Attachment I)~~. The columns in the matrix contain the various entity types, the specific CFR sections, and DOL Exceptions sections (if applicable). The matrix also provides a quick reference guide indicating whether a cost item is allowable or not. OCWDB and its ~~subrecipients~~ **Service Providers** can use the matrix as an initial tool, rather than a final authority, in determining whether or not a cost is allowable.

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In general, to be an allowable charge to ~~the~~ WIOA, a cost must meet the following criteria:

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- Be necessary and reasonable for the performance of the award;
- Be allocable to the award;
- Conform to any limitations or exclusions set forth in the award;
- Be consistent with policies and procedures that apply uniformly to both federally- financed and other activities of the non-federal entity;
- Be accorded consistent treatment;
- Be determined in accordance with generally accepted accounting principles;
- Not be used to meet cost sharing or matching requirements of any other federally- financed program (without prior approval from the state); and,
- Be adequately documented.

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Expenditure of WIOA funds is only allowable for those activities permitted by the WIOA statute or federal regulations. Required and permissible program activities for adults and dislocated workers can be found in ~~the~~ WIOA Sections 134(c) and (d), respectively. Similarly, allowable program activities for the youth program can be found in WIOA Section 129.

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**Prohibited Use of Funds**

Lobbying - ~~WIOA funds may not be used for lobbying, influencing, legislation, supporting or opposing regulations, or engaging in political activity as stated in WIOA Section 195. This includes materials, outreach, or services designed to influence policymakers at any level.~~

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~~Subrecipients that receive WIOA Title I funds must comply with the restrictions on political activities as specified in WIOA Section 195. This provision prohibits the use of WIOA Title I funds for publicity or propaganda purposes, or for materials designed to support or defeat the enactment of federal, state, or local legislation; proposed or pending regulation; administrative action; or order issued by the executive branch of any state or local government. This also includes prohibition of the use of Title I funds for activities designed to influence the enactment or issuance of legislation; appropriations; regulations; administrative action; or an Executive Order proposed or pending before Congress, any state government, state or local legislature, or legislative body.~~

~~Marijuana Industry -~~

~~WIOA funds may not directly or indirectly support marijuana-related activities, including but not limited to, training, employer outreach, hiring events, career counseling, job orders and referrals.~~

~~This prohibition applies to all DOL-funded programs covered under WSD 16-16.~~

~~Uniform Guidance Section 200.331 requires OCWDB, as the pass-through entity, to advise subrecipients of imposed requirements by federal laws, regulations, and the provisions of contracts or grant agreements, as well as additional requirements imposed by the state. Although California passed Proposition 64, in accordance with federal law (21 U.S.C 812), marijuana is classified as a Schedule 1 narcotic, and narcotic and is therefore illegal from a federal standpoint.~~

~~All grant agreements between the DOL and the state, and between the state and OCWDB must follow all applicable federal statutes, regulations, policies, and state requirements. Therefore, in accordance with federal law, WIOA funds cannot be used to directly or indirectly support the marijuana industry including, but not limited to, use, possession, growth or distribution of marijuana. WSD 16-16 specifies that this applies to WIOA; Wagner Peyser; Trade Adjustment Assistance; Veterans' Employment and Training Service; and National Dislocated Worker Grant programs and services including, but not limited to, training, employer outreach, hiring events, career counseling, job orders and referrals.~~

~~Prior Written Approval~~

~~The Uniform Guidance includes administrative requirements and cost items that are allowable only with prior written approval from the federal awarding agency or pass through entity. Subrecipients should review the terms and conditions of their grant agreements or executed contracts to determine the appropriate authority to grant prior approval. As the pass-through entity of WIOA Title I funds, the EDD is responsible for granting prior approval in most cases. OCWDB is responsible for reviewing these requests from OCWDB Service Providers subrecipients and granting prior approval at the local level and submitting the requests to EDD for approval.~~

~~Under any given federal award, the reasonableness and allocability of certain cost items may be difficult to determine. In order to avoid subsequent disallowance or dispute, Service Providers subrecipients should obtain prior written approval for the incurrence of special or unusual purchases costs.~~

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The matrix below outlines the key sections on the Uniform Guidance related Cost Principles under 2 CFR parts 200.402 through 200.415.

| Circumstance   | Section                  |
|--|--------------------------|
| Composition of costs   | <a href="#">§200.402</a> |
| Factors affecting allowability of costs  | <a href="#">§200.403</a> |
| Reasonable costs   | <a href="#">§200.404</a> |
| Allocable costs  | <a href="#">§200.405</a> |
| Applicable credits   | <a href="#">§200.406</a> |
| Prior written approval (prior approval)  | <a href="#">§200.407</a> |
| Limitation on allowance of costs   | <a href="#">§200.408</a> |
| Special considerations   | <a href="#">§200.409</a> |
| Collection of unallowable costs  | <a href="#">§200.410</a> |
| Adjustment of previously negotiated indirect (F&A) cost rates containing unallowable costs | <a href="#">§200.411</a> |
| Classification of costs  | <a href="#">§200.412</a> |
| Direct costs   | <a href="#">§200.413</a> |
| Indirect costs   | <a href="#">§200.414</a> |
| Required certifications  | <a href="#">§200.415</a> |

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The following matrix lists key sections of the Uniform Guidance that address when prior written approval is required.

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| Circumstance   | Section  |
|--|--|
| Use of grant agreements (including fixed amount awards), cooperative agreements, and contracts | <a href="#">§200.201</a> , paragraph (b)(5)                |
| Cost sharing or matching   | <a href="#">§200.306</a>                                   |
| Program income   | <a href="#">§200.307</a>                                   |
| Revision of budget and program plans   | <a href="#">§200.308</a>                                   |
| Real property  | <a href="#">§200.311</a>                                   |
| Equipment  | <a href="#">§200.313</a>                                   |
| Fixed amount sub awards  | <del>§200.333</del> <del>§200.332</del> <del>200.333</del> |
| Direct costs   | <a href="#">§200.413</a> , paragraph (c)                   |
| Compensation—personal services   | <a href="#">§200.430</a> , paragraph (h)                   |
| Compensation—fringe benefits   | <a href="#">§200.431</a>                                   |
| Entertainment costs  | <a href="#">§200.438</a>                                   |
| Equipment and other capital expenditures   | <a href="#">§200.439</a>                                   |
| Exchange rates   | <a href="#">§200.440</a>                                   |
| Fines, penalties, damages and other settlements  | <a href="#">§200.441</a>                                   |
| Fund-raising and investment management costs   | <a href="#">§200.442</a>                                   |
| Goods or services for personal use   | <a href="#">§200.445</a>                                   |
| Insurance and indemnification  | <a href="#">§200.447</a>                                   |
| Memberships, subscriptions, and professional activity costs                                    | <a href="#">§200.454</a> , paragraph (c)                   |
| Organization costs   | <a href="#">§200.455</a>                                   |
| Participant support costs  | <a href="#">§200.456</a>                                   |
| Pre-award costs  | <a href="#">§200.458</a>                                   |

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|                                      |                           |
|--------------------------------------|---------------------------|
| Rearrangement and reconversion costs | <a href="#">\$200.462</a> |
| Selling and marketing costs          | <a href="#">\$200.467</a> |
| Taxes (including Value Added Tax)    | <a href="#">\$200.470</a> |
| Travel costs                         | <a href="#">\$200.475</a> |

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~~Subrecipients should thoroughly review the Uniform Guidance sections referenced above to determine when prior written approval must be obtained and assess if their specific circumstance(s) require prior approval. As indicated in DOL Exception Section 2000.407, inclusion of item(s) in the statement of work or budget when awarded does not constitute prior approval; subrecipients must still follow all applicable policies and procedures outlined in the State directive WSD16-16 and this policy.~~

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~~Property procurements with a unit acquisition cost of \$105,000 or more must have prior written approval. A non-property related purchase or circumstance that fits into one of the above referenced categories may still require prior written approval, regardless of the dollar amount. Any purchases other than regular office supplies require OCWDB Prior Written Approval, regardless of cost.~~

**Prior Written Approval Procedures**

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~~Although EDD requires Prior Written Approval for procurement with a unit acquisition cost of \$10,000, OCWDB Service Providers must obtain prior written approval for the incurrence of special or unusual purchases.~~

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- ~~1. OCWDB subrecipients Service Provider must complete and submit and submit the OCWDB Subrecipient Prior Written Approval Request form, along with all required documentation, to their Program Manager no less than 45 days before the requested action is to occur. Any purchase requiring EDD approval shall be submitted to Regional Advisor 30 days prior to purchase date.~~
- ~~2. The Program Manager will review and obtain County approval (Attachment II), along with all necessary supporting documentation, to the OCWDB Executive Director, less than 45 days before the requested action is to occur.~~
- ~~3. For purchases requiring EDD Prior Approval, OCWDB will submit the request to the assigned Regional Advisor for final approval.~~
- ~~4. OCWDB Service Provider will receive formal written notification from their Program Manager indicating approval or denial. Written approval must be received prior to incurring any cost.~~
- ~~4.~~

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~~Consistent with the requirements in WSD16-16, OCWDB will consider the following factors in its review of the requests:~~

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- ~~• Is this purchase necessary and reasonable?~~
- ~~• Have the best products been selected?~~
- ~~• What other costs are associated with the purchase?~~
- ~~• If applicable, what procurement method will be used?~~
- ~~• If applicable, was a lease option considered in lieu of the purchase?~~

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~~The OCWDB Subrecipient Prior Written Approval Request and supporting documentation can be submitted to the assigned Contract Administrator electronically or via mail to the following address:~~

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~~ATTN: (Name of Contract Administrator) Orange County Workforce Development Board 1300 South Grand Avenue, 2<sup>nd</sup> floor Bldg. B Santa Ana, CA 92705~~

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~~OCWDB shall review the subrecipient's written request for prior approval and, following the state requirements in WSD16-16, shall submit the corresponding OCWDB request for approval to the assigned Regional Advisor.~~

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~~Subrecipients will receive a formal notification from their assigned Contract Administrator providing approval or denial of their request. Written approval must be received prior to the cost being incurred. Approval is based on the supplied justification and supporting documentation for the proposed expenditure. If the actual expenditure is not in accordance with the justification or Uniform Guidance requirements, the expenditure can still be questioned or disallowed. Factors affecting this include, but are not limited to, the following:~~

- ~~• Inadequate justification~~
- ~~• Failure to follow internal, state, or federal policies~~
- ~~• Expenditure is not necessary or reasonable~~
- ~~• Failure to comply with applicable federal law or regulations~~

**Documentation**

Supporting documentation must be retained for all costs associated with a prior approval request. The documentation must establish that the expenditure meets the following criteria:

- Meets the cost principles (is necessary and reasonable for proper and efficient performance and administration of the grant)
- Is allocable to the grant based upon the benefits received.
- Is authorized or not prohibited under state or local laws and regulations.
- Conforms to any limitations or exclusions of cost item types or amounts, as set forth in the Uniform Guidance, federal law, federal award, or other governing regulations.
- Is consistent with applicable policies, regulations, and procedures.

**ACTION**

Bring this policy to the attention of all relevant staff, subrecipients, and partners to ensure full understanding and compliance with federal and state audit resolution requirements.

**INQUIRIES**

If you have any questions regarding this policy, please email [info@ocworkforcesolutions.com](mailto:info@ocworkforcesolutions.com).

**ATTACHMENTS**

[Attachment I - Cost Items Matrix](#)

[Attachment II - OCWDB Subrecipient Prior Written Approval Request](#)

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Orange County Workforce Development Board  
**Allowable Costs and Prior Written Approval Policy**

PAGE: 1 of 5

Effective:  
April 29, 2026**SUBJECT:**

Information Notice No. 26-OCWDB-05  
 Supersedes Information Notice 24-OCWDB-09

**APPROVED:**

Nancy Cook,  
 Director of Workforce and Economic Development

**PURPOSE**

This policy provides federal and state guidance regarding general cost principles, allowable costs and prior written approval requirements for expenditures made with Workforce Innovation and Opportunity Act (WIOA) funds.

**EFFECTIVE DATE**

This policy is effective on the date of issuance.

**REFERENCES**

- WIOA (Public Law 113-128) Sections 184(a)(3), 134(c)-(d), and 129
- Title 2 Code of Federal Regulations (CFR) Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" (Uniform Guidance)
- Title 2 CFR Part 2900, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" [Department of Labor (DOL) Exceptions]
- Title 21 United States Code (USC) Section 812
- Training and Employment Guidance Letter (TEGL) 15-14, Implementation of the New Uniform Guidance Regulations
- Workforce Services Directive (WSD) 16-16, Allowable Costs and Prior Written Approval
- WSD 16-10, Property - Purchasing, Inventory, and Disposal
- Workforce Services Informational Notice (WSIN) 25-17, Federal Adjustment of Dollar Amounts and Rates

**BACKGROUND**

In October 2024, the U.S. Office of Management and Budget's revised Uniform Guidance, 2 CFR Part 200, became effective. These revisions apply to all federal grant awards issued on or after October 1, 2024, including any amendments to grant awards that result in the award of additional funds, or any incremental funding awarded by the Department of Labor's Employment and Training Administration on or after October 1, 2024.

Part of these updates made federal adjustments to certain dollar amounts specified in existing Employment Development Department (EDD) Directives and became effective October 1, 2024 (unless otherwise stated). Adjustments were made to Amount Thresholds, Expenditure Rates, and Index of Adjustments by Directive.

**DEFINITIONS**

**Equipment** - Tangible personal property (including information technology systems) having a useful life of more than one year and a per unit acquisition cost of which equals or exceeds the lesser of the capitalization level established by the non-federal entity for financial statement purposes, or \$10,000 (Uniform Guidance Section 200.33).

**General Purpose Equipment** - Equipment which is not limited to research, medical, scientific, or other technical activities. Examples include office equipment and furnishings modular offices, telephone networks, information technology equipment and systems, air conditioning equipment, reproduction and printing equipment, and motor vehicles (Uniform Guidance Section 200.48).

Information technology systems - Computing devices, ancillary equipment, software, firmware, and similar procedures, services (including support services), *licensing or subscriptions to software and software support services* and related services (Uniform Guidance Section 200.58).

Intangible Property - Property having no physical existence, such as trademarks, copyrights, patents, patent applications, and property such as loans, notes and other debt instruments, lease agreements, stock, and other instruments of property ownership (whether the property is tangible or intangible) (Uniform Guidance Section 200.59).

Personal Property - Property other than real property. It may be tangible, having physical existence or intangible (Uniform Guidance Section 200.78).

Property - Real property or personal property (Uniform Guidance Section 200.81).

Real Property - Land, including land improvements, structures, and appurtenances thereto, but excludes moveable machinery and equipment (Uniform Guidance Section 200.85).

Subrecipient - A non-federal entity that receives a subaward from a pass-through entity to carry out part of a federal program but does not include an individual that is a beneficiary of such program. A subrecipient may also be a recipient of other federal awards directly from a federal awarding agency (Uniform Guidance Section 200.93).

Supplies - All tangible personal property other than equipment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the non-federal entity for financial statement purposes or \$10,000, regardless of the length of its useful life (Uniform Guidance Section 200.94).

## **POLICY**

The Orange County Workforce Development Board (OCWDB) and its Service Providers, as recipients of WIOA Title I funds, are required to comply with Uniform Guidance [WIOA Section 184(a)(3)]. This includes general principles and guidance on selected items of cost.

This policy transmits a high-level matrix, issued by EDD, listing the various cost items referenced in Uniform Guidance, 2 CFR parts 200.420 through 200.475. The columns in the matrix contain the various entity types, the specific CFR sections, and DOL Exceptions sections (if applicable). The matrix also provides a quick reference guide indicating whether a cost item is allowable or not. OCWDB and its Service Providers can use the matrix as an initial tool, rather than a final authority, in determining whether or not a cost is allowable.

In general, to be an allowable charge to WIOA, a cost must meet the following criteria:

- Be necessary and reasonable for the performance of the award;
- Be allocable to the award;
- Conform to any limitations or exclusions set forth in the award;
- Be consistent with policies and procedures that apply uniformly to both federally- financed and other activities of the non-federal entity;
- Be accorded consistent treatment;
- Be determined in accordance with generally accepted accounting principles;
- Not be used to meet cost sharing or matching requirements of any other federally- financed program (without prior approval from the state); and,
- Be adequately documented.

Expenditure of WIOA funds is only allowable for those activities permitted by the WIOA statute or federal regulations. Required and permissible program activities for adults and dislocated workers can be found in WIOA Sections 134(c) and (d), respectively. Similarly, allowable program activities for the youth program can be found in WIOA Section 129.

### Prohibited Use of Funds

Lobbying - WIOA funds may not be used for lobbying, influencing, legislation, supporting or opposing regulations, or engaging in political activity as stated in WIOA Section 195. This includes materials, outreach, or services designed to influence policymakers at any level.

Marijuana Industry - WIOA funds may not directly or indirectly support marijuana-related activities, including but not limited to, training, employer outreach, hiring events, career counseling, job orders and referrals.

This prohibition applies to all DOL-funded programs covered under WSD 16-16.

### Prior Written Approval

The Uniform Guidance includes administrative requirements and cost items that are allowable only with prior written approval from the federal awarding agency or pass through entity. As the pass-through entity of WIOA Title I funds, the EDD is responsible for granting prior approval in most cases. OCWDB is responsible for reviewing these requests from OCWDB Service Providers and granting prior approval at the local level and submitting the requests to EDD for approval.

Under any given federal award, the reasonableness and allocability of certain cost items may be difficult to determine. To avoid subsequent disallowance or dispute, Service Providers should obtain prior written approval for the incurrence of special or unusual purchases.

The matrix below outlines the key sections on the Uniform Guidance related Cost Principles under 2 CFR parts 200.402 through 200.415.

| Circumstance   | Section                  |
|--|--------------------------|
| Composition of costs   | <a href="#">§200.402</a> |
| Factors affecting allowability of costs  | <a href="#">§200.403</a> |
| Reasonable costs   | <a href="#">§200.404</a> |
| Allocable costs  | <a href="#">§200.405</a> |
| Applicable credits   | <a href="#">§200.406</a> |
| Prior written approval (prior approval)  | <a href="#">§200.407</a> |
| Limitation on allowance of costs   | <a href="#">§200.408</a> |
| Special considerations   | <a href="#">§200.409</a> |
| Collection of unallowable costs  | <a href="#">§200.410</a> |
| Adjustment of previously negotiated indirect (F&A) cost rates containing unallowable costs | <a href="#">§200.411</a> |
| Classification of costs  | <a href="#">§200.412</a> |
| Direct costs   | <a href="#">§200.413</a> |
| Indirect costs   | <a href="#">§200.414</a> |
| Required certifications  | <a href="#">§200.415</a> |

The following matrix lists key sections of the Uniform Guidance that address when prior written approval is required.

| <b>Circumstance</b>  | <b>Section</b>                              |
|--|---|
| Use of grant agreements (including fixed amount awards), cooperative agreements, and contracts | <a href="#">§200.201</a> , paragraph (b)(5) |
| Cost sharing or matching   | <a href="#">§200.306</a>                    |
| Program income   | <a href="#">§200.307</a>                    |
| Revision of budget and program plans   | <a href="#">§200.308</a>                    |
| Real property  | <a href="#">§200.311</a>                    |
| Equipment  | <a href="#">§200.313</a>                    |
| Fixed amount sub awards  | <a href="#">§200.333</a>                    |
| Direct costs   | <a href="#">§200.413</a> , paragraph (c)    |
| Compensation—personal services   | <a href="#">§200.430</a> , paragraph (h)    |
| Compensation—fringe benefits   | <a href="#">§200.431</a>                    |
| Entertainment costs  | <a href="#">§200.438</a>                    |
| Equipment and other capital expenditures   | <a href="#">§200.439</a>                    |
| Exchange rates   | <a href="#">§200.440</a>                    |
| Fines, penalties, damages and other settlements  | <a href="#">§200.441</a>                    |
| Fundraising and investment management costs  | <a href="#">§200.442</a>                    |
| Goods or services for personal use   | <a href="#">§200.445</a>                    |
| Insurance and indemnification  | <a href="#">§200.447</a>                    |
| Memberships, subscriptions, and professional activity costs                                    | <a href="#">§200.454</a> , paragraph (c)    |
| Organization costs   | <a href="#">§200.455</a>                    |
| Participant support costs  | <a href="#">§200.456</a>                    |
| Pre-award costs  | <a href="#">§200.458</a>                    |
| Rearrangement and reconversion costs   | <a href="#">§200.462</a>                    |
| Selling and marketing costs  | <a href="#">§200.467</a>                    |
| Taxes (including Value Added Tax)  | <a href="#">§200.470</a>                    |
| Travel costs   | <a href="#">§200.475</a>                    |

### **Prior Written Approval Process**

Although EDD requires Prior Written Approval for procurement with a unit acquisition cost of \$10,000, OCWDB Service Providers must obtain prior written approval for the incurrence of special or unusual purchases.

1. OCWDB Service Provider must complete and submit the Prior Written Approval Request form, along with all required documentation, to their Program Manager before the requested action is to occur. Any purchase requiring EDD approval shall be submitted to Regional Advisor 30 days prior to purchase date.
2. The Program Manager will review and obtain County approval.
3. For purchases requiring EDD Prior Approval, OCWDB will submit the request to the assigned Regional Advisor for final approval.
4. OCWDB Service Provider will receive formal written notification from their Program Manager indicating approval or denial. Written approval must be received prior to incurring any cost.

### **Documentation**

Supporting documentation must be retained for all costs associated with a prior approval request. The documentation must establish that the expenditure meets the following criteria:

- Meets the cost principles (is necessary and reasonable for proper and efficient performance and administration of the grant)
- Is allocable to the grant based upon the benefits received.
- Is authorized or not prohibited under state or local laws and regulations.
- Conforms to any limitations or exclusions of cost item types or amounts, as set forth in the Uniform Guidance, federal law, federal award, or other governing regulations.

- Is consistent with applicable policies, regulations, and procedures.

**ACTION**

Bring this policy to the attention of all relevant staff, subrecipients, and partners to ensure full understanding and compliance with federal and state audit resolution requirements.

**INQUIRIES**

If you have any questions regarding this policy, please email [info@ocworkforcesolutions.com](mailto:info@ocworkforcesolutions.com).

**ATTACHMENTS**

Attachment I - Cost Items Matrix

Attachment II - OCWDB Prior Written Approval Request

# Allowable Cost & Prior Written Approval Policy Attachments

Attachment I - Cost Items Matrix

Attachment II - Prior Written Approval Request

## COST ITEMS MATRIX

This cost items matrix should only be used as a quick reference guide.

The Workforce Innovation and Opportunity Act (WIOA), Title 2 Code of Federal Regulations (CFR) Part 200 (Uniform Guidance), and Title 2 CFR Part 2900 (Department of Labor [DOL] Exceptions), contain definitive guidance and final authority for determining whether or not a cost is allowable.

The matrix on the following pages identifies the cost items and different types of entities. When determining whether the cost of an item is allowable, users must also refer to the applicable sections of the Uniform Guidance, DOL Exceptions, and WIOA.

Failure to address a particular cost item is not intended to imply that it is allowable or unallowable. Rather, the determination of allowability in each case must be based on the treatment or principles provided for similar or related costs. In the case of a discrepancy between the Uniform Guidance and the provisions of a specific federal award administered by the pass-through entity, the federal award provisions govern. Note also that, in some instances, different cost items may be similarly named, and there may be some overlap between the various cost items.

When reviewing the matrix please use the following legend:

| Legend Key | Legend Key Definition                 |
|------------|---------------------------------------|
| A          | Allowable                             |
| AP         | Allowable with Prior Approval         |
| AC         | Allowable with Conditions             |
| U          | Unallowable                           |
| NS         | Not Specified in the Uniform Guidance |

If a cost item is denoted with two or more legend keys, users should delve further into the various information sources as they may provide the additional clarity that is needed. If this effort does not provide the necessary information, then subrecipients should contact their Regional Advisor/Project Manager.

The “NS” legend key denotes that information may not be readily available. In this event, the subrecipient should seek other sources before contacting their Regional Advisor/Project Manager.

The “AP” legend key denotes that, in some instances, prior written approval will be required from the Cognizant Agency or Governor. In this event, one should adhere to the Uniform Guidance Section 200.407, DOL Exceptions Section 2900.16, and review the existing policies and procedures established in Workforce Services Directive WSD16-16, until further guidance is provided by the state.

|    | Cost Item   | Educational Institutions | Non-Profit Organizations | State, Local and Indian Tribal Governments | Uniform Guidance Section | DOL Exception Section   |
|----|---|--------------------------|--------------------------|--|--------------------------|-------------------------|
| 1  | Advertising and public relations  | A/U                      | A/U                      | A/U  | <a href="#">200.421</a>  |                         |
| 2  | Advisory councils   | AC/U                     | AC/U                     | AC/U                                       | <a href="#">200.422</a>  |                         |
| 3  | Alcoholic beverages   | U                        | U                        | U  | <a href="#">200.423</a>  |                         |
| 4  | Alumni/ae activities  | U                        | NS                       | NS   | <a href="#">200.424</a>  |                         |
| 5  | Audit services  | AC/U                     | AC/U                     | AC/U                                       | <a href="#">200.425</a>  |                         |
| 6  | Bad debts   | U                        | U                        | U  | <a href="#">200.426</a>  |                         |
| 7  | Bonding costs   | A                        | A                        | A  | <a href="#">200.427</a>  |                         |
| 8  | Collection of improper payments   | A                        | A                        | A  | <a href="#">200.428</a>  |                         |
| 9  | Commencement and convocation costs  | AC/U                     | NS                       | NS   | <a href="#">200.429</a>  |                         |
| 10 | Compensation – personal services  | A/U                      | A/U                      | A/U  | <a href="#">200.430</a>  |                         |
| 11 | Compensation – fringe benefits  | A /U                     | A /U                     | A /U                                       | <a href="#">200.431</a>  |                         |
| 12 | Conferences   | A                        | A                        | A  | <a href="#">200.432</a>  |                         |
| 13 | Contingency provisions  | AC/U                     | AC/U                     | AC/U                                       | <a href="#">200.433</a>  | <a href="#">2900.18</a> |
| 14 | Contributions and donations   | U                        | U                        | U  | <a href="#">200.434</a>  |                         |
| 15 | Defense and prosecution of criminal and civil proceedings, claims, appeals, and patent infringement | AC/U                     | AC/U                     | AC/U                                       | <a href="#">200.435</a>  |                         |
| 16 | Depreciation  | AC                       | AC                       | AC   | <a href="#">200.436</a>  |                         |
| 17 | Employee health and welfare costs   | A                        | A                        | A  | <a href="#">200.437</a>  |                         |
| 18 | Entertainment costs   | U/AP                     | U/AP                     | U/AP                                       | <a href="#">200.438</a>  |                         |
| 19 | Equipment and other capital expenditures  | AP/U                     | AP/U                     | AP/U                                       | <a href="#">200.439</a>  |                         |
| 20 | Exchange rates  | AP                       | AP                       | AP   | <a href="#">200.440</a>  |                         |
| 21 | Fines, penalties, damages and other settlements   | U/AP                     | U/AP                     | U/AP                                       | <a href="#">200.441</a>  |                         |
| 22 | Fundraising and investment management costs   | U/AP/A                   | U/AP/A                   | U/AP/A                                     | <a href="#">200.442</a>  |                         |
| 23 | Gains and losses on disposition of depreciable assets   | AC                       | AC                       | AC   | <a href="#">200.443</a>  |                         |
| 24 | General cost of government  | NS                       | NS                       | U/A  | <a href="#">200.444</a>  |                         |
| 25 | Goods or services for personal use  | U/AP                     | U/AP                     | U/AP                                       | <a href="#">200.445</a>  |                         |
| 26 | Idle facilities and idle capacity   | AC/U                     | AC/U                     | AC/U                                       | <a href="#">200.446</a>  |                         |
| 27 | Insurance and indemnification   | AC/U                     | AC/U                     | AC/U                                       | <a href="#">200.447</a>  |                         |
| 28 | Intellectual property   | A/U                      | A/U                      | A/U  | <a href="#">200.448</a>  |                         |
| 29 | Interest  | AC/U                     | AC/U                     | AC/U                                       | <a href="#">200.449</a>  |                         |
| 30 | Lobbying  | U                        | U                        | U  | <a href="#">200.450</a>  |                         |
| 31 | Losses on other awards or contracts   | U                        | U                        | U  | <a href="#">200.451</a>  |                         |
| 32 | Maintenance and repair costs  | A                        | A                        | A  | <a href="#">200.452</a>  |                         |
| 33 | Material and supplies costs, including costs of computing devices                                   | A                        | A                        | A  | <a href="#">200.453</a>  |                         |
| 34 | Memberships, subscriptions, and professional activity costs   | A/U                      | A/U                      | A/U  | <a href="#">200.454</a>  |                         |
| 35 | Organization costs  | U/AP                     | U/AP                     | U/AP                                       | <a href="#">200.455</a>  |                         |
| 36 | Participant support costs   | AP                       | AP                       | AP   | <a href="#">200.456</a>  |                         |
| 37 | Plant and security costs  | A                        | A                        | A  | <a href="#">200.457</a>  |                         |
| 38 | Pre-award costs   | AP                       | AP                       | AP   | <a href="#">200.458</a>  |                         |
| 39 | Professional services costs   | A                        | A                        | A  | <a href="#">200.459</a>  |                         |
| 40 | Proposal costs  | A                        | A                        | A  | <a href="#">200.460</a>  |                         |
| 41 | Publication and printing costs  | A                        | A                        | A  | <a href="#">200.461</a>  |                         |
| 42 | Rearrangement and reconversion costs  | A/AP                     | A/AP                     | A/AP                                       | <a href="#">200.462</a>  |                         |

|    | Cost Item                                   | Educational Institutions | Non-Profit Organizations | State, Local and Indian Tribal Governments | Uniform Guidance Section | DOL Exception Section   |
|----|---|--------------------------|--------------------------|--|--------------------------|-------------------------|
| 43 | Recruiting costs                            | A/U                      | A/U                      | A/U  | <a href="#">200.463</a>  |                         |
| 44 | Relocations costs of employees              | AC/U                     | AC/U                     | AC/U                                       | <a href="#">200.464</a>  |                         |
| 45 | Rental costs of real property and equipment | AC/U                     | AC/U                     | AC/U                                       | <a href="#">200.465</a>  |                         |
| 46 | Scholarships and student aid costs          | AC                       | NS                       | NS   | <a href="#">200.466</a>  |                         |
| 47 | Selling and marketing                       | U/AP                     | U/AP                     | U/AP                                       | <a href="#">200.467</a>  |                         |
| 48 | Specialized service facilities              | AC                       | AC                       | AC   | <a href="#">200.468</a>  |                         |
| 49 | Student activity costs                      | U/AP                     | U/AP                     | U/AP                                       | <a href="#">200.469</a>  | <a href="#">2900.19</a> |
| 50 | Taxes                                       | AC                       | AC                       | AC   | <a href="#">200.470</a>  |                         |
| 51 | Termination costs                           | AC/U                     | AC/U                     | AC/U                                       | <a href="#">200.472</a>  |                         |
| 52 | Training and education costs                | A                        | A                        | A  | <a href="#">200.473</a>  |                         |
| 53 | Transportation costs                        | A                        | A                        | A  | <a href="#">200.474</a>  |                         |
| 54 | Travel costs                                | AC                       | AC                       | AP   | <a href="#">200.475</a>  |                         |
| 55 | Trustees                                    | A                        | A                        | NS   | <a href="#">200.476</a>  |                         |



# Procurement Policy

Redline and Clean Version

Information Notice No. 26-OCWDB-06  
Supersedes Information No. 17-OCWDB-20



Orange County Workforce Development Board  
Procurement Policy

PAGE: 1 of 65

Effective:  
April 29, 2026

**SUBJECT:**

Information Notice No. ~~26-OCWDB-06XX~~  
Supersedes Information Notice 17-OCWDB-20

**APPROVED:**

Nancy Cook,  
Director of  
Workforce and Economic Development Division

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**PURPOSE**

This policy provides guidance regarding the procedures regarding procurement for goods and services with Workforce Innovation and Opportunity Act (WIOA) funds. establishes guidance procedures for procuring goods and services using Workforce Innovation and Opportunity Act (WIOA) funds. It ensures all purchases comply with federal, state, and local requirements and are conducted through fair, open, and fully documented competition.

**EFFECTIVE DATE**

This policy is effective on the date of issuance.

**REFERENCES**

- WIOA (Public Law 113-128)
- Title 2 Code of Federal Regulations (CFR) Part 200: "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" (Uniform Guidance)
- Title 2 CFR Part 2900: "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" (Department of Labor [DOL] Exceptions)
- Title 20 CFR WIOA, "DOL; Final Rule"
- Title 34 CFR WIOA, "Joint Rule for Unified and Combined State Plans, Performance Accountability, and the One-Stop System Joint Provisions; Final Rule"
- California State Contracting Manual, Subject: Chapter 5: "Competitive Bidding Methods" (~~April-June 2024~~)
- Workforce Services Directive (WSD)16-10, Subject: Property - Purchasing, Inventory, and Disposal (~~November 10, 2016~~)
- WSD16-05, Subject: WIOA Closeout Requirements (~~July 29, 2016~~)
- ~~WSD16-14, Subject: Selection of AJCC Operators and Career Services Providers (December 19, 2016)~~
- WSD16-16, Subject: Allowable Costs and Prior Written Approval (~~February 21, 2017~~)
- ~~WSD17-08, Subject: Procurement of Equipment and Related Services (March 14, 2018)~~
- Workforce Services Informational Notice (WSIN) 25-17, Federal Adjustment of Dollar Amounts and Rates
- 202617 County of Orange Contract Policy Manual
- ~~WSD17-08, Subject: Procurement of Equipment and Related Services (March 14, 2018)~~

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**BACKGROUND**

In October 2024, the U.S. Office of Management and Budget's (OMB) revised Uniform Guidance, 2 CFR Part 200, became effective. These revisions apply to all federal grant awards issued on or after October 1, 2024, including any amendments to grant awards that result in the award of additional funds, or any incremental funding awarded by the Department of Labor's DOL's Employment and Training Administration on or after October 1, 2024.

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Part of these updates made federal adjustments to certain dollar amounts specified in existing Employment Development Department (EDD) Directives and became effective October 1, 2024 (unless otherwise

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~~stated). Adjustments were made to Amount Thresholds, Expenditure Rates, and Index of Adjustments by Directive.~~

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~~On December 26, 2013, the U.S. Office of Management and Budget (OMB) issued the Uniform Guidance under Title 2 CFR Part 200, in order to streamline the guidance on administrative requirements, cost principles, and audit requirements for federal awards. The Uniform Guidance consolidated multiple, previously separate, sets of OMB guidance into one combined set of rules. On December 19, 2014, the DOL adopted the Uniform Guidance and issued DOL Exceptions under Title 2 CFR Part 2900.~~

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~~The Uniform Guidance provides fiscal and administrative guidance for the administration of the WIOA program, including specific requirements for purchasing goods or services as related to equipment. While the format and wording of the Uniform Guidance and DOL Exceptions vary slightly from OMB's previous circulars, the intent of the federal government is consistent. The intent is to ensure that purchases of goods or services are approved and performed through fair and open competition.~~

**DEFINITIONS**

Contract -- A legal instrument by which a subrecipient purchases property or services needed to carry out the project or program under a federal award. This term does not include a legal instrument, even if the non-federal entity considers it a contract, when the substance of the transaction meets the definition of a federal award or subaward (Uniform Guidance Section 200.22).

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Contractor -- An entity that receives a contract (Uniform Guidance Section 200.23).

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Conflict of interest -- An employee, officer, agent, or any member of the organization that has interest in a financial gain or tangible benefit and who participates in the selection, award, or administration of a contract supported by a federal award (Uniform Guidance Section 200.318[c][1]).

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Cost Analysis -- An element-by-element review and evaluation of the estimated or actual cost to determine the probable cost to the contractor.

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Equipment -- tangible personal property (including information technology systems) having a useful life of more than one year and a per unit acquisition cost of which equals or exceeds the lesser of the capitalization level established by the non-federal entity for financial statement purposes, or \$105,000 per ~~WSN25-17~~ (Uniform Guidance Section 200.33).

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~~Firewall -- An established policy or procedure that acts as a barrier or protection against an undesirable influence, outcome, or authority. Examples of firewalls include but are not limited to organizational arrangements that provide clear separation of duties and responsibilities, reporting hierarchy of managers and staff that provide clear separation between job duties and responsibilities, and conflict of interest/confidentiality/disclosure agreements.~~

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Information Technology Systems -- Information technology systems means computing devices, ancillary equipment, software, firmware, and similar procedures, services (including support services), and related resources (Uniform Guidance Section 200.58).

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Invitation for Bid (IFB) -- A type of solicitation document used in a formal competitive bidding process, which contains a detailed statement of what the agency is attempting to purchase. An IFB is used to obtain simple, common, or routine services that may require personal or mechanical skills. Qualifying bidders compete solely on the basis of cost (California State Contracting Manual).

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Labor Surplus Area Firm -- The Department of Labor maintains a listing of areas of the nation where the average unemployment rate is 20% higher than the national unemployment rate. A listing and other information on labor surplus areas can be found at [www.doleta.gov/programs/lisa.cfm](http://www.doleta.gov/programs/lisa.cfm).

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Micro-Purchase Threshold -- Fiscal threshold set by Federal Acquisition Regulation (currently \$15,03,500 per WSIN 25-17, Federal Acquisition Regulation [FAR] 48 CFR Subpart 2.1). The threshold is periodically updated based on inflation.

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Pass-through Entity -- A non-federal entity that provides a subaward to a subrecipient to carry out part of a federal program (Uniform Guidance Section 200.74).

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Price Analysis -- The process of examining and evaluating a proposed price without evaluating its separate cost elements and proposed profit. This process determines whether the price is fair and reasonable.

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Procurement -- All stages of the process of acquiring property or services, beginning with the process for determining a need for property or services and ending with contract completion and closeout.

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Questioned costs -- Any cost or procurement that is questioned by an auditor, pass-through entity or awarding agency representative. Purchases can be questioned due to possible violations of statutes and regulations, inadequate documentation or possible unreasonable costs (Uniform Guidance Section 2900.3).

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Request for Proposal (RFP) -- A type of solicitation document, used in a formal competitive bidding process where an invitation is presented for suppliers to submit a proposal on a specific commodity or service. The RFP process brings structure to the procurement decision and is meant to allow the risks and benefits to be identified clearly up front. The RFP is used to obtain complex services in which professional expertise is needed and may vary and/or where different methods and approaches may be applied during performance. (California State Contracting Manual).

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Request for Quote (RFQ) -- A type of solicitation document, used in a formal competitive bidding process, mainly when the specifications of a product or service are already known and when price is the main or only factor in selecting the successful bidder.

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Simplified Acquisition Threshold -- Fiscal threshold set by Federal Acquisition Regulation (currently \$350450,000 per WSIN 25-17 FAR Subpart 2.1). The threshold is periodically updated based on inflation.

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Subaward -- An award provided by a pass-through entity to a subrecipient for the subrecipient to carry out part of a federal award received by the pass-through entity. It does not include payments to a contractor or payments to an individual that is a beneficiary of a federal program. A subaward may be provided through any form of legal agreement, including an agreement that the pass-through entity considers a contract (Uniform Guidance Section 200.92).

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Subrecipient -- A non-federal entity that receives a subaward from a pass-through entity to carry out part of the federal program, but does not include an individual that is a beneficiary of such program. A subrecipient may also be a recipient of other federal awards directly from the federal awarding agency (Uniform Guidance Section 200.93).

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Supplies -- All tangible personal property other than equipment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the nonfederal entity for financial statement purposes or \$105,000 (per WSIN 254-17), regardless of the length of its useful life (Uniform Guidance Section 200.94).

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## POLICY

~~The guidance in this directive applies to all purchases of equipment (goods) and related services for the operation and support of the WIOA program or for the benefit of WIOA participants. The procedures and~~

~~guidelines described in this directive are to be used by all subrecipients using WIOA funds to make a purchase.~~

~~The Orange County Workforce Development Board (OCWDB) and its Service Providers shall comply with the procurement requirements contained in the County of Orange Contract Policy Manual and (CPM), or EDD Directive WSD\_17-08 for procurement guidance, Subject: Procurement (March 14, 2018), whichever is more restrictive~~

~~All subrecipients shall follow the procurement requirements contained in the County of Orange CPM, or EDD Directive WSD17-08, whichever is more restrictive, unless the subrecipient's own written procurement policies and procedures are more restrictive, in which case those must be followed. If subrecipients may also use their own documented procurement procedures as long as they are consistent with applicable state and local laws and regulations and the procurements conform to the applicable standards in Uniform Guidance Sections 200.318 through 200.326.~~

~~In order for a subrecipient's policy and procedure to apply, they must be written and include, but are not limited to, the following: OCWDB and its Service Providers (where applicable) shall:~~

- ~~• Ensure full and open competition in all required procurement activities.~~
- ~~• Use the most economical and equitable approach to the procurement of goods and services.~~
- ~~• Award only to responsible contractors, giving consideration to:
 
  - ~~○ Contractor Integrity~~
  - ~~○ Compliance with public policy~~
  - ~~○ Record of past performance (when applicable)~~
  - ~~○ Financial and technical resources~~~~
- ~~• Maintain records detailing:
 
  - ~~○ The history of the procurement, including the rationale for the selected method of procurement.~~
  - ~~○ Selection of contract type.~~
  - ~~○ Basis for contractor selection or rejection.~~
  - ~~○ Basis for contract price.~~~~
- ~~• Provide ongoing oversight to ensure contractors perform in accordance with all contract terms, conditions, and specifications.~~
- ~~• Enforce a conflict of interest policy prohibiting employee, officer, or agent from participating in procurement activities when a real, perceived, or potential conflict of interest exists.
 
  - ~~○ Conflicts must be disclosed in writing when known in advance or announced in the voting body, when applicable.~~
  - ~~○ Individuals with conflict must recuse themselves from any further discussion, evaluation, and voting related to the procurement.~~~~
- ~~• Procedures to administer contracts and ensure contractors perform in accordance with the terms, conditions and specifications of contracts.~~
- ~~• A written code of conduct and clearly established firewalls for employees engaged in the award agreements or administration to avoid any internal or external conflict of interest.~~
- ~~• Procedures that detail the requirement for a review of prospective procurements to avoid purchase of unnecessary or duplicate items.~~
- ~~• Procedures that promote the use of shared resources and other agreements for common goods and services, as well as the use of federal excess and surplus property wherever possible.~~
- ~~• Standards to ensure that awards are made only to responsible contractors. The awarding agency standards should address integrity, compliance with public policy, past performance, and contractor resources (technical and financial) for prospective contractors.~~
- ~~• Procedures should document each significant step in making an award. The documentation should include: rationale for method of procurement, selection of agreement type, selection or rejection~~

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- ~~criteria, and the basis for the contract price, including the independent agency estimate of price.~~
- ~~Procedures which details the settlement of all procurement issues, including those related to source evaluation, protests, claims, and disputes.~~
- ~~Procedures to utilize small, minority, or women owned business or labor surplus area firms whenever possible.~~
- ~~Procedures for analysis of lease versus purchase alternative to determine the most economical and practical procurement (Uniform Guidance Section 200.323).~~
- ~~Procedures for conducting a price or cost analysis for every procurement action that exceeds the Simplified Acquisition Threshold. The extent of the analysis should depend on factors of the procurement, but at minimum include an estimated cost of the purchases before bids or proposals are sought (Uniform Guidance Section 200.323).~~

~~Each subrecipient's written procurement policies must be established and available for review by the OCDB, Employment Development Department (EDD) or the DOL. These policies may be self-certified.~~

**Additional WIOA Requirements**

~~WIOA funded contracts between local boards and government units must be cost reimbursement based, and any fixed amount awards that generate revenues exceeding actual costs must be treated as program income. Local workforce investment plans must also document the competitive process used to award WIOA-funded contracts and training services outside of Individual Training Accounts. These procurement rules do not apply to identifying eligible training providers (DOL Final Rule Section 680, Subpart B) though grantees are still encouraged to establish formal agreements with training providers through purchase orders, contracts, or similar methods.~~

~~In addition to the requirements of Uniform Guidance Sections 200.318 through 200.326, the following requirements apply to procurements and agreements funded under the WIOA:~~

- ~~All procurement contracts between local boards and units of government must be conducted on a cost-reimbursement basis (DOL Final Rule Section 683.200[c][4]).~~
- ~~If a fixed amount award with a governmental or nonprofit agency results in revenues in excess of actual costs incurred, the excess revenues are considered to be program income (DOL Final Rule Section 683.200[c][7]). Any fixed amount awards should reference this requirement. For more information regarding program income refer to the directive Program Income (WSB-15-25)~~
- ~~Local workforce investment plans must contain the competitive process used to award contracts funded under the WIOA and training services outside the Individual Training Account (ITA) (DOL Final Rule Section 679.560[b][15]).~~
- ~~The procurement requirements do not apply to the identification of eligible training providers. The process for identification of eligible training providers for training services under the WIOA is described in DOL Final Rule Section 680, Subpart B. The state is responsible for the development and maintenance of a state-wide training provider list. While not a federal requirement, each grantee should have a formal agreement for services when a training provider is to deliver services. This may be in the form of a purchase order, contract, voucher, or other mechanism that provides for payment information and may be incorporated or referenced in the individual ITAs.~~

**Reasonable Costs**

~~All WIOA procurements must be necessary, reasonable, and compliant with uniform guidance, established policies, and generally accepted accounting principles, while being properly documented and treated consistently as either direct or indirect costs. When procurement benefits both WIOA and non-WIOA operations, costs must be distributed proportionally based on use or relative benefit. If, and if relative benefit cannot be determined, determined, a reasonable and documented allocation method must be used. Cost~~

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~~may not be shifted between programs to cover funding deficiencies or avoid federal restrictions. (Uniform Guidance Section 200.405)~~

~~OCWDB All WIOA procurements must be "necessary and reasonable" in the operation of the WIOA programs and conform to the following:~~

- ~~• Consistent with uniform guidance and established policies and procedures.~~
- ~~• Similar costs must be considered either direct or indirect costs.~~
- ~~• Costs must be determined with generally accepted accounting principles.~~
- ~~• Costs must not be used as cost sharing or matching requirements.~~
- ~~• Costs must be adequately documented.~~

~~Procurements may benefit other non-WIOA/organizational operations as long as the procurement is necessary to WIOA program and the cost can be distributed in proportion of use. If the procurement benefits multiple WIOA projects the cost should be allocated based on relative benefit. If the relative benefit cannot be determined, a reasonable and documented method may be used. Costs cannot be shifted to additional programs to overcome fund deficiencies or to avoid federal restrictions (Uniform Guidance Section 200.405).~~

**Prior Approval**

~~Although WIOA and Uniform Guidance require prior written approval for equipment <sup>Written prior</sup> approval from the OCWDB is required for equipment and related services under the following criteria:~~

- ~~• Procurements with a per-unit cost that exceeds \$5,000.~~
- ~~• Related procurements with cumulative costs that exceed \$5,000 within the same fiscal year.~~

~~Written prior approval from the OCWDB is required for equipment and related services exceeding a per-unit cost of \$10,000. OCWDB requires Program Manager approval for the incurrence of special or unusual purchases. This includes recurring procurements costs such as subscriptions, maintenance, license, and support costs. with approval based on reasonableness and allowable criteria. Recurring procurements cost such as subscriptions, maintenance, license, support costs are considered approved after the initial approval as long as costs remain constant or decrease. Procurements that exceed the \$10,000 cumulative threshold within a 12-month period due to unexpected charges, a retroactive approval can be submitted. Retroactive approval should be requested before the charges exceed \$10,000 threshold. Procurements resulting in improvements to land, buildings, or equipment which exceed \$5,000.~~

~~When submitting Procurement Request form, Service Providers must:~~

- ~~• Review Inventory List to avoid purchase of unnecessary or duplicate items.~~
- ~~• Determine whether opportunities exist to use shared resources, cooperative agreements for common goods and services, or federal excess and surplus property.~~
- ~~• Seek use of small, minority-owned, or labor surplus area firms whenever possible.~~
- ~~• Conduct a thorough lease versus purchase analysis to determine the most economical and practical procurement option.~~
- ~~• Complete required cost/price analysis, including an independent estimate before bids.~~

~~Once the above has been completed, Service Provider must submit the Procurement Request form and required documentation, as follows:~~

- ~~1. OCWDB Service Provider must complete and submit the Procurement Request form, along with all required documentation, to their Program Manager no less than 45 days prior to the anticipated purchase date.~~

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- 2. The Program Manager will review and obtain County approval.
- 3. For purchases requiring EDD Prior Approval, OCWDB will submit the request to the assigned Regional Advisor for final approval.
- 4. OCWDB Service Provider will receive formal written notification from their Program Manager indicating approval or denial. Written approval must be received prior to incurring any cost. If a procurement request is not approved and property is purchased, the Service Provider may incur a disallowed cost.

Service Providers can appeal a denial of procurement through the OCWDB, which will then be submitted to the Chief of the Central Office Workforce Services Division.

Request must be submitted to Program Manager at least 45 days prior to purchase date. Once approved, WIOA funds may be charged; if denied, the Service Providers will be notified of the reason and may appeal through the OCWDB. For additional guidance on prior approval process and required documentation refer to OCWDB Procurement Desk Procedure.

**EDD Prior Approval**

Written prior approval from EDD is required for equipment and related services under the following criteria:

- Procurement with a per-unit cost that exceeds \$10,000
- Related procurements with cumulative costs that exceed \$10,000 within the same fiscal year.
- Procurements resulting in improvements to land, buildings, or equipment which exceed \$10,000.

Ongoing procurement costs such as subscriptions, maintenance, license, support costs or procurement which are otherwise paid annually will be considered approved after the initial approval if the cost remains constant or decreases.

For details regarding the EDD prior approval process, refer to the OCWDB Procurement Desk Procedure.

Approval will be based on the reasonableness and allowable criteria (as outlined above), availability of funds, and other considerations. Written approval will include the timeframe or scope of the agreement (Uniform Guidance Section 200.407). Public exigency or emergency resulting in an immediate procurement need waives the requirement for prior approval, however, approval should be sought afterwards to conform of the appropriate use of WIOA funds.

Ongoing procurement costs such as subscriptions, maintenance, license, support costs or procurement which are otherwise paid annually will be considered approved after the initial approval if the cost remains constant or decreases.

Procurements under \$5,000 which have additional or unexpected charges within the same 12 month period which causes the total cumulative cost to exceed \$5,000 can be submitted for Retroactive Approval through the prior approval process. The Retroactive Approval should be requested before the cumulative charges exceed \$5,000. Cumulative charges are only applicable for procurements of a single or set of similar or connected goods or services (e.g. servers and related infrastructure or computers and computer memory for equipment).

For further guidance on prior approval and approval process, please contact the OCDB and refer to Workforce Services Directive Allowable Costs and Prior Written Approval (WSD16-16).

**Procurement Methods**

All WIOA procurements must ensure "full and open competition". (Uniform Guidance 200.319), with the procurement method determined by the "per-transaction" value and type of good or service. Purchase cannot be broken into smaller pieces to avoid stricter requirements. There are five procurement methods: micro purchase, small purchase, sealed bids, competitive proposals, and noncompetitive proposals.

Micro Purchase (up to \$15,000) :-

The micro purchase procurement method is used when the "per transaction" value of a purchase less than the micro-purchase threshold. Although micro-purchases are not required to receive written

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~~prior or purchase approval, they must still be documented. If locally imposed thresholds are smaller, OCWDB and all subrecipients will adhere to the lower threshold. To the extent practicable, micro-purchases must be distributed equitably among qualified suppliers.~~

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~~Small Purchase, (\$15,001 - \$350,000) -~~

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~~The small purchase procurement method may be used when the "per transaction" value of a purchase of equipment or services is less than the Simplified Acquisition Threshold. Informal quotations are used for small purchase procurements, in lieu of the more expensive and time-consuming sealed bid or competitive proposal methods. Proper documentation for a small purchase is required.~~

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~~Purchases between \$15,000 and \$350,000 require a minimum of three documented quotes from qualified sources. Documented quotes can be obtained from catalogs, price lists, or from a contractor in writing. Catalogs or price lists should be no more than one year old.~~

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~~Sealed Bids (\$350,000 and above) - - The sealed bid method is used for well-defined goods or services above the small-purchase threshold and requires issuing an Invitation for Bid (IFB). The IFB must be publicly advertised, sent to an adequate number of suppliers, allow sufficient response time, and clearly outline all specifications and deadlines. At least three bids should be obtained, and the contract must be awarded to the lowest responsive and responsible bidder. Required documentation includes the IFB, all bids received, the responsibility determination, and the award.~~

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~~The sealed bids are used for well defined goods or services above the micro/small purchase thresholds. At least three bids should be secured, and the contract is awarded to the lowest bid. Documentation must include the IFB, bids received, bidder responsibility determination, and the award document.~~

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~~Competitive Proposals Proposals -~~

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~~Competitive proposals are used when price alone isn't the deciding factor or when specifications are not clear. An RFP is issued, proposals are evaluated on merit using documented scoring criteria, and a public notice of intent to award must be issued before finalizing the contract. If fewer than three bids are received, written justification is required explaining the limited participation.~~

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~~Noncompetitive Proposals -~~

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~~Noncompetitive proposals are a last resort and only allowed when one of the following applies:~~

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- ~~• only one source exists,~~
- ~~• there is a public emergency,~~
- ~~• the federal agency authorizes it, or,~~
- ~~• or competition is determined inadequate after a prior competitive process.~~

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~~The reasoning must be documented in all cases.~~

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~~All procurement actions are to be conducted in a manner that provides for "full and open competition" (Uniform Guidance 200.319). No procurement transaction will contain any requirements that restrict competition, unfairly promotes a single contractor or product, places excess burden on a contractor, or presents an organizational conflict of interest.~~

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~~Within the context of open competition, there are five procurement methods by which subrecipients may procure goods or services; micro purchase, small purchase, sealed bids, competitive proposals, and noncompetitive proposals.~~

#### ~~Micro Purchase~~

~~The micro purchase procurement method is used when the "per transaction" value of a purchase is less than the micro purchase threshold (currently \$3,500 per Federal Acquisition Regulation [FAR] 48 CFR Subpart 2.1). The micro purchase threshold is periodically updated based on inflation. To the extent practicable, micro purchases must be distributed equitably among qualified suppliers. Although micro purchases are not required to receive written prior or purchase approval, they must still be documented. If locally imposed thresholds are smaller, OCDB and all subrecipients will adhere to the lower threshold.~~

#### ~~Small Purchase~~

~~The small purchase procurement method may be used when the "per transaction" value of a purchase of equipment or services is less than the Simplified Acquisition Threshold (currently \$150,000 per FAR Subpart 2.1). The Simplified Acquisition Threshold is periodically updated based on inflation. Informal quotations are used for small purchase procurements, in lieu of the more expensive and time consuming sealed bid or competitive proposal methods. If locally imposed thresholds are smaller, OCDB and all subrecipients will adhere to the lower threshold.~~

~~Price as determined by a price analysis is generally the main factor when determining awards. However, other factors such as availability, delivery time, current stock, and location can be taken into consideration.~~

~~Proper documentation for a small purchase includes the following:~~

- ~~• The reason for selecting the small purchase method.~~
- ~~• The subrecipient's estimate of the potential purchase price.~~
- ~~• A description of the goods or services being purchased, including the quantity and any additional criteria used to determine the procurement decision.~~
- ~~• All providers contacted/considered and the prices offered using current catalogs, price lists, prior sales receipts, or formal quotes depending on the amount of the purchase.~~
- ~~• Why the provider was selected, including how the provider met any additional criteria, and the price analysis.~~
- ~~• Copy of the purchase document (sales receipt, contract).~~

#### ~~Sealed Bids~~

~~The sealed bid procurement method is generally used when the "per transaction" value of the good or service to be purchased will be more than the Simplified Acquisition Threshold, and its nature can be precisely defined. The desired procurement must have a complete, adequate and realistic specifications or purchase description~~

~~The sealed bid process requires the issuance of an Invitation for Bid (IFB). The IFB must be publicly solicited or advertised to an adequate number of known suppliers, provide sufficient time to respond, and clearly state specifications, bidding processes, and dates. The IFB defines the quantity, timeframes,~~

~~product requirements, specifications, and pertinent attachments of the good or service being purchased. Contractors are notified of the purchase requirements and submit a sealed bid to a specified location by a specified date and time.~~

~~A diligent effort should be made to secure at least three competitive bids. The responsible bidder (a bidder that can meet the technical requirements of the procurements) that submits the lowest bid will be awarded the contract. The lowest bid should be calculated with factors such as discounts, transportation, and life cycle costs. Any bidder that falls outside of the parameters will normally have their bid rejected. Award of a firm fixed-price or fixed unit price contract by written notice is sent to the lowest responsible bidder. Bids may be rejected with sound and documented rationale. If only one bid is obtained and that bidder is deemed to be responsible, then the noncompetitive process may be used.~~

~~Proper documentation for a sealed bid purchase includes the following:~~

- ~~• The reason for selecting the sealed bid method.~~
- ~~• The subrecipient's estimate of the potential purchase price.~~
- ~~• A copy of the IFB.~~
- ~~• Bids received.~~
- ~~• Determination of the responsibility of the bidder.~~
- ~~• Why the provider was selected.~~
- ~~• Copy of the award document.~~

#### ~~Competitive Proposals~~

~~This method is typically used when the "per transaction" value of the good or services will be more than the Simplified Acquisition Threshold, but its nature cannot be defined as precisely as required by the sealed bid method. Competitive proposals are specifically used when factors other than price are important in the selection decision or if the technical requirements or specifications are of a functional nature or unclear.~~

~~The competitive proposal procurement method is generally used when conditions for a sealed bid cannot be met. The Request for proposal (RFP) must be publicly solicited or advertised to an adequate number of known suppliers. A RFP should be issued that defines quantity, timeframes, product requirements, specifications, and the evaluation factors used along with their importance. Contractors submit a proposal based on the purchase requirements of the RFP to a specified location by a specified date and time to be evaluated.~~

~~All proposals should be considered on the merits of the proposal and a written review of technical evaluations should be retained for each. The review committee then makes a final recommendation as to which proposal(s) best meets the stated requirements. Careful documentation of the successful bidder selection should be maintained for reference. A public notice of intent to award should be issued followed by the award and the execution of the contract. If only one proposal is obtained and that proposal is deemed to be responsible, then the noncompetitive proposal method may be used.~~

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~~If less than three bids are received during a competitive process, justification must be written explaining the limited participation. The justification should include firms and individuals contacted. These documents should be kept in the agency's contract file and submitted with procurement requests, if applicable.~~

~~Proper documentation for a competitive proposal purchase includes the following:~~

- ~~• The reason for selecting the competitive proposal method.~~
- ~~• The subrecipient's estimate of the potential purchase price.~~
- ~~• A copy of the RFP.~~
- ~~• Proposals received.~~
- ~~• The scoring criteria and the evaluation/scoring sheets for each proposal, including determination of the responsibility of the bidder and the cost analysis.~~
- ~~• Why the provider was selected.~~
- ~~• The public notice of intent to award.~~
- ~~• Copy of the award document.~~

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~~*Noncompetitive Proposals*~~

~~Noncompetitive proposals may only be used under certain limited circumstances. The reason for selecting this method along with the justification for the provider selection must be carefully documented and maintained. Per Uniform Guidance Section 200.320(f), the purchase must be infeasible under one of the other methods discussed above, and one of the following conditions apply:~~

- ~~• The good or service is available from only one source.~~
- ~~• Public exigency or emergency creates an immediate procurement need (e.g., a flood or fire requires the immediate availability of services).~~
- ~~• The federal awarding agency or pass through entity authorizes the specific noncompetitive procurement (upon a formal request for approval).~~
- ~~• Competition is determined inadequate. This usually occurs after a sealed bid or competitive process has been used and there are insufficient bidders.~~

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~~Proper documentation for a noncompetitive proposal purchase includes the following:~~

- ~~• The reason for selecting the method, including why the procurement was infeasible under one of the other procurement methods and which of the additional conditions the procurement met.~~
- ~~• The estimate of the potential purchase price.~~
- ~~• A copy of the RFQ/IFB/RFP.~~

- A determination of the responsibility of the bidder.
- Why the provider was selected.
- Copy of the award document.

**Procurement Method Review**

*Commodities*

~~Commodities include all supplies and equipment, equipment rentals and leases, certain types of software and software licenses costing less than \$105,000 per unit, including tax and freight, and those costing \$10,5,000 per unit or more with a useful life expectancy of less than one year.~~

| COMMODITIES          |   |
|----------------------|---|
| Cost Limits          | Minimum Bids/Quotes Needed                              |
| \$10,000 or less     | Minimum of one solicitation, written or oral            |
| \$10,001 to \$25,000 | Minimum of two solicitations, written or oral           |
| Above \$25,000       | Written solicitation issued on through a bidding system |

*Capital Assets*

~~Capital Assets are tangible property costing \$105,000 or more per unit, including tax, delivery and installation, with a useful life expectancy exceeding one year.~~

| CAPITAL ASSETS      |   |
|---------------------|---|
| Cost Limits         | Minimum Bids/Quotes Needed                              |
| \$5,000 to \$25,000 | Minimum of two solicitations, written or oral           |
| Above \$25,000      | Written solicitation issued on through a bidding system |

*Service contracts*

~~Service contracts encompass all contracts for services either with or without materials.~~

| SERVICE CONTRACTS |   |
|-------------------|---|
| Cost Limits       | Minimum Bids/Quotes Needed                              |
| \$50,000 or less  | Minimum of one written solicitation                     |
| Above \$50,000    | Written solicitation issued on through a bidding system |

~~The OCWDB will follow the County Contract Manual Policy for sealed bids, competitive proposals, and noncompetitive proposal policies and procedures.~~

*Human services contracts*

~~Human services contracts include all contracts for services that directly maintain or improve the social, economic, physical, or mental well-being of persons/people for whom the subrecipient bears such a responsibility.~~

| HUMAN SERVICES CONTRACTS |   |
|--------------------------|---|
| Cost Limits              | Minimum Bids/Quotes Needed                              |
| \$50,000 or less         | Minimum of one written solicitation                     |
| Above \$50,000           | Written solicitation issued on through a bidding system |

**Procurement Purchase Approval and Review Timeline**

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Written approvals must be obtained by the subrecipients prior to the purchase of procurements valued over \$5,000. To obtain purchase approval, subrecipients must complete the Procurement Request for Approval to Charge WIOA Funds (Attachment 1) and submit it with any other required paperwork, to their assigned OCDB Contract Administrator or Project Manager via email. Procurement requests should be received no less than 15 calendar days before the requested procurement action is scheduled to occur (DOL Exceptions Section 2000.16).

Procurement requests will include the following:

- Description of goods or services to be purchased (item[s] name and description)
- Estimated total cost (dollar amount of total cost)
- Description of item(s) (detailed description of procurement, including functionality and use)
- Reasons for procurement (detailed justification of procurement and why the procurement is necessary to WIOA operations)
- Procurement methods and lease-option sharing considerations:
  - What procurement method was used and why
    - Quote or proposal and other documents as required by the procurement method
  - Justification of why a lease or property sharing cannot be used
  - Why the chosen provider or contractor was selected over other alternatives
- Cost (description of how the cost was determined, including any associated fees)
- Location (where the procurement item will be located or operated)

Approval can take a month once submitted to EDD so it is crucial that requests are submitted timely. See the table below of approval process and timeline. A decision letter will be mailed to the OCDB's Director at the end of the review process. The OCDB will then inform the subrecipient.

| Step | Approver  | Approval Criteria  | Timeframe              |
|------|---|--|------------------------|
| 1    | OCDB Contract Administrator or Project Manager  | <ul style="list-style-type: none"> <li>• Proposed procurement is reasonable, allowable and necessary</li> <li>• Cost sharing review</li> </ul>                             | Up to 10 business days |
| 2    | EDD Regional Advisor or Project Manager   | <ul style="list-style-type: none"> <li>• Proposed procurement is reasonable, allowable and necessary</li> <li>• Cost sharing review</li> </ul>                             | Up to 10 business days |
| 3    | Information Technology and Program Accountability Section   | <ul style="list-style-type: none"> <li>• Technical review of proposed procurement</li> <li>• Proposed procurement cannot be provided by state or local partners</li> </ul> | Up to 6 business days  |
|      | (ITPAS) manager (if the procurement involves computer or Information Technology [IT] equipment, software, subscriptions or contracts) | <ul style="list-style-type: none"> <li>• Proposed procurement cannot be provided by state or local partners</li> <li>• Cost sharing review</li> </ul>                      |                        |

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|   |                           |  |                        |
|---|---------------------------|--|------------------------|
| 4 | Financial Management Unit | <ul style="list-style-type: none"> <li>• Proposed procurement is reasonable and allowable</li> <li>• Availability of funds</li> <li>• Procurement method review</li> </ul> | Up to 14 business days |
|---|---------------------------|--|------------------------|

Once the procurement has been approved via an approval letter, the WIOA funds account may be charged for the purchase. If a procurement is denied, the subrecipient will receive notification specifying the reason for the denial. If a procurement request is not approved and property is charged, the subrecipient may incur a disallowed cost. Subrecipients can appeal a denial of procurement through the OCDB, which will then be submitted to the Chief of the Central Office Workforce Services Division.

Subrecipients must obtain written approval before purchasing any procurement valued over \$10,000 by submitting the Procurement Request for Prior Written Approval form (Attachment I), and all require documentation to their assigned OCWDB Contract Manager at least 15 calendar days in advance, as the full approval process can take up to a month. Once approved, WIOA funds may be charged; if denied, the subrecipient will be notified of the reason and may appeal through the OCWDB. For further guidance, please refer to Attachment II.

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**Questioned and Disallowed Costs**

Funds used for procurements that are determined by an auditor, the cognizant agency, the pass-through entity or authorized awarding agency representative to be unallowable will be returned to the federal government (Uniform Guidance Section 200.345). Such unallowable procurements are defined as questioned costs in DOL Exceptions Section 2900.3. Questioned costs could result from the following:

- Procurements that violate statute, regulations, or terms and conditions of award.
- Procurements without support documentation.
- Procurements with unreasonable costs.

For further guidance on the disposition of disallowed costs, please refer to Workforce Services Directive WIOA Closeout Requirements (WSD 16-05).

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Procurement funds that are determined unallowable by an auditor, the cognizant agency, the pass through entity or authorized awarding agency representative the funds must be returned to the federal government by Uniform Guidance Section 200.345. For further guidance, please refer to Attachment II.

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Funds used for procurements that are determined by an auditor, the cognizant agency, the pass through entity or authorized awarding agency representative to be unallowable will be returned to the federal government (Uniform Guidance Section 200.345). Such unallowable procurements are defined as questioned costs in DOL Exceptions Section 2900.3. Questioned costs could result from the following:

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- Procurements that violate statute, regulations, or terms and conditions of award.
- Procurements without support documentation.
- Procurements with unreasonable costs.

For further guidance on the disposition of disallowed costs, please refer to Workforce Services Directive WIOA Closeout Requirements (WSD 16-05).

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**Required Contract Clauses**

All OCWDB contracts funded by federal dollars may be either fixed price or cost reimbursement and include required clauses per Uniform Guidance Appendix II part 200. Additionally, all agreements must require WIOA service providers to comply with equal opportunity and nondiscrimination provisions under

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~~Section 188 and 29 CFR Part 38, and all subrecipients Service Providers, must adhere to Uniform Guidance Department of Labor exceptions and all corresponding WIOA administrative requirements.~~

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~~Contracts entered into by subrecipients may be fixed price or cost reimbursement, depending on the method of procurement and goods or services being procured. Each agreement funded by federal funds must contain the following contract clauses referred to in Uniform Guidance Appendix II to Part 200, as appropriate:~~

- ~~A. All contracts in excess of the simplified acquisition threshold must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms. The clause must also provide for sanctions or penalties, as appropriate.~~
- ~~B. All contracts in excess of \$10,000 must address termination for cause and for convenience by the non-federal entity, including the process for exercising the clause and the basis for settlement.~~
- ~~C. Compliance with Equal Employment Opportunity provisions identified in 41 CFR Part 60.~~
- ~~D. Compliance with the Davis Bacon Act (40 U.S.C. 3141-3144 and 40 U.S.C. 3141-3148) for prime construction contracts in excess of \$2,000.~~
- ~~E. Compliance with the Contract Work Hours and Safety Standards Act (40 U.S.C. 3701-3708) for contracts in excess of \$100,000 that involve the employment of mechanics or laborers.~~
- ~~F. Compliance with Rights to Inventions Made by Nonprofit Organizations and Small Business Firms under Government Grants (37 CFR Part 401) for any small business or nonprofit organization.~~
- ~~G. Compliance with the Clean Air Act (42 U.S.C. 7401-7671q.) and the Federal Water Pollution Control Act (33 U.S.C. 1251-1387) for any contract in excess of \$150,000.~~
- ~~H. A provision requiring that contracts must not be issued for any entity listed on the Excluded Parties List System in the System for Award Management (SAM)~~
- ~~I. Compliance with the Byrd Anti-Lobbying Amendment (31 U.S.C. 1352) for contractors bidding over \$100,000.~~
- ~~J. Compliance with Section 6002 of the Solid Waste Disposal Act and 40 CFR part 247 for items in excess of \$10,000.~~

~~It should also be included in all applicable agreements that, regardless of the procurement method, anyone who provides WIOA services must abide by the WIOA equal opportunity and nondiscrimination provisions of Section 188 and 29 CFR Part 38.~~

~~The Uniform Guidance applied to all federal awards made on or after December 26, 2014. Therefore, beginning with WIOA Program Year 2015-16 funds, all subrecipients of this funding must adhere to the Uniform Guidance, DOL Exceptions, and corresponding WIOA administrative requirements.~~

**ACTION**

Bring this policy to the attention of all relevant staff, subrecipients, and partners to ensure full understanding and compliance with federal and state audit resolution requirements.

**INQUIRIES**

If you have any questions regarding this policy, please email [info@ocworkforcesolutions.com](mailto:info@ocworkforcesolutions.com).

**ATTACHMENTS**

~~Attachment I: Prior Written Approval Request~~

~~Attachment II: 2017 County of Orange Contract Policy Manual~~

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Orange County Workforce Development Board  
**Procurement Policy**

PAGE: 1 of 6

Effective:  
April 29, 2026**SUBJECT:**

Information Notice No. 26-OCWDB-06  
 Supersedes Information Notice 17-OCWDB-20

**APPROVED:**

Nancy Cook,  
 Director of Workforce and Economic Development

**PURPOSE**

This policy establishes guidance for procuring goods and services using Workforce Innovation and Opportunity Act (WIOA) funds. It ensures all purchases comply with federal, state, and local requirements and are conducted through fair, open, and fully documented competition.

**EFFECTIVE DATE**

This policy is effective on the date of issuance.

**REFERENCES**

- WIOA (Public Law 113-128)
- Title 2 Code of Federal Regulations (CFR) Part 200: "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" (Uniform Guidance)
- Title 2 CFR Part 2900: "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" (Department of Labor [DOL] Exceptions)
- Title 20 CFR WIOA, "DOL; Final Rule"
- Title 34 CFR WIOA, "Joint Rule for Unified and Combined State Plans, Performance Accountability, and the One-Stop System Joint Provisions; Final Rule"
- California State Contracting Manual, Subject: Chapter 5: "Competitive Bidding Methods" (June 2025)
- Workforce Services Directive (WSD)16-10, Subject: Property - Purchasing, Inventory, and Disposal
- WSD16-05, WIOA Closeout Requirements
- WSD16-16, Allowable Costs and Prior Written Approval
- WSD17-08, Procurement of Equipment and Related Services
- Workforce Services Informational Notice (WSIN) 25-17, Federal Adjustment of Dollar Amounts and Rates
- [2026 County of Orange Contract Policy Manual](#)

**BACKGROUND**

In October 2024, the U.S. Office of Management and Budget's revised Uniform Guidance, 2 CFR Part 200, became effective. These revisions apply to all federal grant awards issued on or after October 1, 2024, including any amendments to grant awards that result in the award of additional funds, or any incremental funding awarded by the DOL's Employment and Training Administration on or after October 1, 2024.

Part of these updates made federal adjustments to certain dollar amounts specified in existing Employment Development Department (EDD) Directives and became effective October 1, 2024 (unless otherwise stated). Adjustments were made to Amount Thresholds, Expenditure Rates, and Index of Adjustments by Directive.

**DEFINITIONS**

Contract - A legal instrument by which a subrecipient purchases property or services needed to carry out the project or program under a federal award. This term does not include a legal instrument, even if the non-federal entity considers it a contract, when the substance of the transaction meets the definition of a federal award or subaward (Uniform Guidance Section 200.22).

Contractor - An entity that receives a contract (Uniform Guidance Section 200.23).

Conflict of interest - An employee, officer, agent, or any member of the organization that has interest in a financial gain or tangible benefit and who participates in the selection, award, or administration of a contract supported by a federal award (Uniform Guidance Section 200.318[c][1]).

Cost Analysis - An element-by-element review and evaluation of the estimated or actual cost to determine the probable cost to the contractor.

Equipment - tangible personal property (including information technology systems) having a useful life of more than one year and a per unit acquisition cost of which equals or exceeds the lesser of the capitalization level established by the non-federal entity for financial statement purposes, or \$10,000 (Uniform Guidance Section 200.33).

Information Technology Systems - Information technology systems means computing devices, ancillary equipment, software, firmware, and similar procedures, services (including support services), and related resources (Uniform Guidance Section 200.58).

Invitation for Bid (IFB) - A type of solicitation document used in a formal competitive bidding process, which contains a detailed statement of what the agency is attempting to purchase. An IFB is used to obtain simple, common, or routine services that may require personal or mechanical skills. Qualifying bidders compete solely on the basis of cost (California State Contracting Manual).

Labor Surplus Area Firm - The Department of Labor maintains a listing of areas of the nation where the average unemployment rate is 20% higher than the national unemployment rate. A listing and other information on labor surplus areas can be found at [www.doleta.gov/programs/lisa.cfm](http://www.doleta.gov/programs/lisa.cfm).

Micro-Purchase Threshold - Fiscal threshold set by Federal Acquisition Regulation (currently \$15,000 per WSIN 25-17). The threshold is periodically updated based on inflation.

Pass-through Entity - A non-federal entity that provides a subaward to a subrecipient to carry out part of a federal program (Uniform Guidance Section 200.74).

Procurement - All stages of the process of acquiring property or services, beginning with the process for determining a need for property or services and ending with contract completion and closeout.

Questioned costs - Any cost or procurement that is questioned by an auditor, pass-through entity or awarding agency representative. Purchases can be questioned due to possible violations of statutes and regulations, inadequate documentation or possible unreasonable costs (Uniform Guidance Section 2900.3).

Request for Proposal (RFP) - A type of solicitation document, used in a formal competitive bidding process where an invitation is presented for suppliers to submit a proposal on a specific commodity or service. The RFP process brings structure to the procurement decision and is meant to allow the risks and benefits to be identified clearly up front. The RFP is used to obtain complex services in which professional expertise is needed and may vary and/or where different methods and approaches may be applied during performance. (California State Contracting Manual).

Simplified Acquisition Threshold - Fiscal threshold set by Federal Acquisition Regulation (currently \$350,000 per WSIN 25-17). The threshold is periodically updated based on inflation.

Subaward - An award provided by a pass-through entity to a subrecipient for the subrecipient to carry out part of a federal award received by the pass-through entity. It does not include payments to a contractor or payments to an individual that is a beneficiary of a federal program. A subaward may be provided

through any form of legal agreement, including an agreement that the pass-through entity considers a contract (Uniform Guidance Section 200.92).

**Subrecipient** - A non-federal entity that receives a subaward from a pass-through entity to carry out part of the federal program, but does not include an individual that is a beneficiary of such program. A subrecipient may also be a recipient of other federal awards directly from the federal awarding agency (Uniform Guidance Section 200.93).

**Supplies** - All tangible personal property other than equipment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the nonfederal entity for financial statement purposes or \$10,000 (per WSIN 25-17), regardless of the length of its useful life (Uniform Guidance Section 200.94).

## **POLICY**

The Orange County Workforce Development Board (OCWDB) and its Service Providers shall comply with the County of Orange Contract Policy Manual and EDD Directive WSD 17-08 for procurement guidance.

OCWDB and its Service Providers (where applicable) shall:

- Ensure full and open competition in all required procurement activities.
- Use the most economical and equitable approach to the procurement of goods and services.
- Award only to responsible contractors, giving consideration to:
  - Contractor Integrity
  - Compliance with public policy
  - Record of past performance (when applicable)
  - Financial and technical resources
- Maintain records detailing:
  - The history of the procurement, including the rationale for the selected method of procurement.
  - Selection of contract type.
  - Basis for contractor selection or rejection.
  - Basis for contract price.
- Provide ongoing oversight to ensure contractors perform in accordance with all contract terms, conditions, and specifications.
- Enforce a conflict of interest policy prohibiting employee, officer, or agent from participating in procurement activities when a real, perceived, or potential conflict of interest exists.
  - Conflicts must be disclosed in writing when known in advance or announced in the voting body, when applicable.
  - Individuals with conflict must recuse themselves from any further discussion, evaluation, and voting related to the procurement.

## **WIOA Requirements**

WIOA funded contracts between local boards and government units must be cost reimbursement based, and any fixed amount awards that generate revenues exceeding actual costs must be treated as program income. Local workforce investment plans must also document the competitive process used to award WIOA-funded contracts and training services outside of Individual Training Accounts. These procurement rules do not apply to identifying eligible training providers (DOL Final Rule Section 680, Subpart B) though grantees are still encouraged to establish formal agreements with training providers through purchase orders, contracts, or similar methods.

## **Reasonable Costs**

All WIOA procurements must be necessary, reasonable, and compliant with uniform guidance, established policies, and generally accepted accounting principles, while being properly documented and treated

consistently as either direct or indirect costs. When procurement benefits both WIOA and non-WIOA operations, costs must be distributed proportionally based on use or relative benefit. If relative benefit cannot be determined, a reasonable and documented allocation method must be used. Costs may not be shifted between programs to cover funding deficiencies or avoid federal restrictions. (Uniform Guidance Section 200.405)

### **OCWDB Prior Approval**

Although WIOA and Uniform Guidance require prior written approval for equipment and related services exceeding a per-unit cost of \$10,000, OCWDB requires Program Manager approval for the incurrence of special or unusual purchases. This includes recurring procurement costs such as subscriptions, maintenance, license, and support costs.

When submitting Procurement Request form, Service Providers must:

- Review Inventory List to avoid purchase of unnecessary or duplicate items.
- Determine whether opportunities exist to use shared resources, cooperative agreements for common goods and services, or federal excess and surplus property.
- Seek use of small, minority-owned, or labor surplus area firms whenever possible.
- Conduct a thorough lease versus purchase analysis to determine the most economical and practical procurement option.
- Complete required cost/price analysis, including an independent estimate before bids.

Once the above has been completed, Service Provider must submit the Procurement Request form and required documentation, as follows:

1. OCWDB Service Provider must complete and submit the Procurement Request form, along with all required documentation, to their Program Manager no less than 45 days prior to the anticipated purchase date.
2. The Program Manager will review and obtain County approval.
3. For purchases requiring EDD Prior Approval, OCWDB will submit the request to the assigned Regional Advisor for final approval.
4. OCWDB Service Provider will receive formal written notification from their Program Manager indicating approval or denial. Written approval must be received prior to incurring any cost. If a procurement request is not approved and property is purchased, the Service Provider may incur a disallowed cost.

Service Providers can appeal a denial of procurement through the OCWDB, which will then be submitted to the Chief of the Central Office Workforce Services Division.

### **EDD Prior Approval**

Written prior approval from EDD is required for equipment and related services under the following criteria:

- Procurement with a per-unit cost that exceeds \$10,000
- Related procurements with cumulative costs that exceed \$10,000 within the same fiscal year.
- Procurements resulting in improvements to land, buildings, or equipment which exceed \$10,000.

Ongoing procurement costs such as subscriptions, maintenance, license, support costs or procurement which are otherwise paid annually will be considered approved after the initial approval if the cost remains constant or decreases.

### **Procurement Methods**

All WIOA procurements must ensure full and open competition, with the procurement method determined by the “per-transaction” value and type of good or service. Purchases cannot be broken into smaller pieces to avoid stricter requirements. There are five procurement methods:

Micro Purchase (up to \$15,000) -The micro purchase procurement method is used when the “per transaction” value of a purchase is less than the micro-purchase threshold. To the extent practicable, micro-purchases must be distributed equitably among qualified suppliers.

Small Purchase (\$15,001 - \$350,000) - The small purchase procurement method may be used when the “per transaction” value of a purchase of equipment or services is less than the Simplified Acquisition Threshold. Informal quotations are used for small purchase procurements, in lieu of the more expensive and time-consuming sealed bid or competitive proposal methods.

Purchases between \$15,000 and \$350,000 require a minimum of three documented quotes from qualified sources. Documented quotes can be obtained from catalogs, price lists, or from a contractor in writing. Catalogs or price lists should be no more than one year old.

Sealed Bids (\$350,000 and above) - The sealed bid method is used for well-defined goods or services above the small-purchase threshold and requires issuing an Invitation for Bid (IFB). The IFB must be publicly advertised, sent to an adequate number of suppliers, allow sufficient response time, and clearly outline all specifications and deadlines. At least three bids should be obtained, and the contract must be awarded to the lowest responsive and responsible bidder. Required documentation includes the IFB, all bids received, the responsibility determination, and the award.

Competitive Proposals - Competitive proposals are used when price alone isn't the deciding factor or when specifications are not clear. An RFP is issued, proposals are evaluated on merit using documented scoring criteria, and a public notice of intent to award must be issued before finalizing the contract. If fewer than three bids are received, written justification is required explaining the limited participation.

Noncompetitive Proposals - Noncompetitive proposals are a last resort and only allowed when one of the following applies:

- only one source exists,
- there is a public emergency,
- the federal agency authorizes it, or
- competition is determined inadequate after a prior competitive process.

The reasoning must be documented in all cases.

The OCWDB will follow the County Contract Manual Policy for sealed bids, competitive proposals, and noncompetitive proposal policies and procedures.

### **Questioned and Disallowed Costs**

Funds used for procurements that are determined by an auditor, the cognizant agency, the pass-through entity or authorized awarding agency representative to be unallowable will be returned to the federal government (Uniform Guidance Section 200.345). Such unallowable procurements are defined as questioned costs in DOL Exceptions Section 2900.3. Questioned costs could result from the following:

- Procurements that violate statute, regulations, or terms and conditions of award.
- Procurements without support documentation.
- Procurements with unreasonable costs.

For further guidance on the disposition of disallowed costs, please refer to Workforce Services Directive WIOA Closeout Requirements (WSD 16-05).

**Required Contract Clauses**

All OCWDB contracts funded by federal dollars may be either fixed price or cost reimbursement and include required clauses per Uniform Guidance Appendix II part 200. Additionally, all agreements must require WIOA Service Providers to comply with equal opportunity and nondiscrimination provisions under Section 188 and 29 CFR Part 38, and all Service Providers must adhere to Uniform Guidance, Department of Labor exceptions and all corresponding WIOA administrative requirements.

**ACTION**

Bring this policy to the attention of all relevant staff, subrecipients, and partners to ensure full understanding and compliance with federal and state audit resolution requirements.

**INQUIRIES**

If you have any questions regarding this policy, please email [info@ocworkforcesolutions.com](mailto:info@ocworkforcesolutions.com).

**ATTACHMENTS**

Attachment I: Prior Written Approval Request

# Procurement Policy Attachments

Attachment I - Procurement Request



# Property - Purchasing, Inventory and Disposal Policy

Redline and Clean Version

Information Notice No. 26-OCWDB-07

Supersedes Information No. 16-OCWDB-04 Addendum #1



Orange County Workforce Development Board  
Property – Prior Approval, Purchasing, Inventory and Disposal Policy

PAGE: 1 OF 34

Effective:  
April 29, 2026

**SUBJECT:**  
Information Notice No. 26-OCWDB-XX07  
Supersedes Information No. Notice 16-OCDB-04 Addendum ##1

**APPROVED:**  
Nancy Cook,  
Director of  
Workforce and Economic Development Division

**PURPOSE**

This policy provides guidance regarding management of property, ~~— prior approval, purchasing, inventory, and disposal of property, that is obtained through Workforce Innovation and Opportunity Act (WIOA) funds.~~

~~This policy addendum provides guidance regarding prior approval, purchasing, inventory, and disposal of property consistent with the requirements of the Uniform Guidance under Title 2 CFR Part 200, Uniform Guidance-DOL Exceptions under Title 2 CFR Part 2900, and State Directive WSD16-10.~~

~~Attachment II (County of Orange 2017 Contract Policy Manual) of this policy addendum contains updated revision date of June 6, 2017 and effective August 1, 2017. This policy addendum also updates the reference to prior approval to WSD16-16, Allowable Costs and Prior Written Approval.~~

~~Attachment III (OCDB Subrecipient Request for Approval to Charge WIOA Funds for the Cost of Property) has also been updated.~~

All other requirements of this policy remain unchanged. This policy:  
• ~~applies to all subrecipients of Workforce Innovation and Opportunity Act (WIOA) funds, through the Orange County Development Board (OCDB).~~  
• ~~does not supersede Policy & Procedure # 12-OCWDA-13 entitled "Procurement", dated May 15, 2013.~~  
• ~~is an addendum to Information Notice No. 16-OCDB-04 dated March 23, 2017.~~

**EFFECTIVE DATE**

This policy is effective on the date of issuance.

**REFERENCES**

- ~~Title 2 Code of Federal Regulations, (CFR) Part 200, Subpart E; Cost Principals: Special Considerations for States, Local Governments and Indian Tribes~~
- ~~2 CFR Part 200 Subpart D; Post Federal Award Requirements: Property Standards~~
- ~~2 CFR Part 200 Subpart F; Audit Requirements: Management Decisions, Appendix XI to Part 200 Compliance Supplement~~
- ~~Workforce Services Directive (WSD) 16-10, Property-Purchasing, Inventory, and Disposal (November 10, 2016)~~
- ~~Workforce Services Directive-WSD16-16, Allowable Costs and Prior Written Approval (February 21, 2017)~~
- ~~OCWDB Policy: Allowable Costs and Prior Written Approval~~
- ~~Workforce Services Informational Notice (WSIN) 25-17, Federal Adjustment of Dollar Amounts and Rates~~

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- OCWDB Policy: Allowable Costs and Prior Written Approval
- OCWDB Policy: Procurement Policy

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**BACKGROUND**

On December 26, 2013, the U.S. Office of Management and Budget (OMB) issued the Uniform Guidance under Title 2 CFR Part 200, in order to streamline the guidance on administrative requirements, cost principles, and audit requirements for federal awards. The Uniform Guidance consolidated multiple, previous separate sets of OMB guidance into one combined set of rules. On December 19, 2014, the Department of Labor (DOL) adopted the Uniform Guidance and issued DOL Exceptions under Title 2 CFR Part 2900.

In October 2024, the U.S. Office of Management and Budget's (OMB) revised Uniform Guidance, 2 CFR Part 200, became effective. These revisions apply to all federal grant awards issued on or after October 1, 2024, including any amendments to grant awards that result in the award of additional funds, or any incremental funding awarded by the Department of Labor's Employment and Training Administration on or after October 1, 2024.

The Uniform Guidance provides fiscal and administrative guidance for the administration of the WIOA program, including specific requirements for purchasing property. While the format and wording of the Uniform Guidance and DOL Exceptions vary slightly from OMB's previous circulars, the intent of the federal government is consistent. The intent is to ensure that purchases of property are approved, performed through fair and open competition, and managed according to proper inventory, maintenance, and disposition procedures.

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**DEFINITIONS**

Equipment - —tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-federal entity for financial statement purposes, or \$105,000 (Uniform Guidance Section 200.33).

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Intangible Property - —property having no physical existence, such as trademarks, copyrights, patents and patent applications and property, such as loans, notes and other debt instruments, lease agreements, stock and other instruments of property ownership (whether the property is tangible or intangible) (Uniform Guidance Section 200.59).

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Personal Property— - property other than real property. It may be tangible, having physical existence or intangible (Uniform Guidance Section 200.78).

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Property - —real property or personal property (Uniform Guidance Section 200.81).

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Real Property - —land, including land improvements, structures and appurtenances thereto, but excludes moveable machinery and equipment (Uniform Guidance Section 200.85).

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Supplies - —all tangible personal property other than equipment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the non-federal/nonfederal entity for financial statement purposes or \$105,000, regardless of the length of its useful life (Uniform Guidance Section 200.94).

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**POLICY**

~~The The Orange County Workforce Development Board (OCWDB) and Service ProvidersOCDB will must follow the procurement, inventory and disposal of property requirements contained in the County of Orange 2017 Contract Policy Manual and applicable State Directive, WSD16-10 dated November 10, 2016 (attached) whichever is more restrictive.~~

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~~For purposes of prior approval, follow the procedures established in the State Workforce Service Directive Allowable Costs and Prior Written Approval (WSD16-16). All Subsequently, all subrecipientsService Providers must complete and submit the OCDB Prior Written Approval RequestSubrecipient Request for Approval to Charge WIOA Funds for the Cost of Property, with all required documentation, (Attachment III of this policy) together with all necessary supporting documentation, to the OCDB OCWDBExecutive Director no less than 45 days before the requested action is to occur at least 45 days prior to the requested purchase. Reference OCWDB Allowable Cost and Prior Written Approval Policy for purchase considerations and guidance.~~

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~~All subrecipients shall follow the instructions contained in WSD16-10 dated November 10, 2016 unless the subrecipients' own written policies and procedures are more restrictive, in which case those should be followed.~~

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~~The OCWDBOCDB will monitor property procurement and disposal of property as part of its program monitoring program during program monitoring.~~

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**Property Management**

~~For all WIOA funded purchases Service Providers must properly tag, record, safeguard, and track property purchased with WIOA funding. Inventory records must include property description, serial and model number, source of property, location and condition, acquisition date, maintenance schedule (if needed), and any other additional identifiable information of the property.~~

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**WIOA Identification Number**

~~All property shall be tagged with a visible WIOA Identification Number, using the following naming convention:~~

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**WIOA (Provider Name) (#) -**

~~For example: WIOA OCWDB 15~~

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**Inventory Records**

~~OCWDB Service Providers must:~~

- ~~• Conduct a physical inventory annually and submit the Inventory List along with an Inventory Completion Checklist to the assigned Pprogram Mmanager.~~
- ~~• Maintain an internal control system to safeguard property from loss, damage, or theft. At minimum, the control system must include:
 
  - ~~○ Acquisition records, such as receipts, must be retained for all purchases on the inventory list.~~
  - ~~○ Secure storage and controlled access to equipment.~~
  - ~~○ Check-in/check-out procedures for portable items.~~
  - ~~○ Documentation of property location.~~
  - ~~○ Timely updating of inventory records when equipment is relocated, reassigned, or removed from service.~~~~
- ~~• Implement and follow a documented maintenance schedule to ensure equipment remains in good working condition. The maintenance schedule must include:~~

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- o Routine inspections (monthly, quarterly, or per manufacturing guidance).
- o Preventative maintenance tasks.
- o Timely repairs when issues are identified.
- o Documentation of all inspections, maintenance activities, and repairs.
- o Replacement planning for equipment nearing end-of-life or showing repeated issues.
- If property has been lost, stolen, or damaged Service providers must:
  - o Search for the missing property if lost.
  - o If property is not found a Report on Lost, Stolen or Damaged Property, along with any required police reports, must be submitted to Program Manager within five days of the discovery.
  - o Remove property from inventory records.

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~~As an additional safeguard, Subrecipients must maintain accurate inventory records of all property purchased with federal funds. All property must have a unique identification mark to be used for inventory purposes. The inventory records must include the following information:~~

~~OCWDB will take conduct a physical property inventory and reconcile the inventory with the property records at least once every two years. A description of the property:~~

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~~Manufacturer's serial number, model number, or other identification number.~~

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- ~~**Record Retention**~~ ~~WIOA Identification Number~~
- ~~Source of funding for the property (including the Federal Award Identification Number).~~
- ~~Whether the title is held by the subrecipient or by DOL.~~
- ~~Acquisition date (or date received, if the property was furnished by the federal government).~~
- ~~Cost of the property.~~
- ~~Percentage of federal participation in the project costs for the federal award under which the property was acquired.~~
- ~~Location, use, and condition of the property.~~
- ~~Ultimate disposition data including the date of disposal and the sale price~~

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~~**WIOA Identification Number**~~

~~All property shall have a WIOA Identification Number that is clearly visible. The WIOA Identification Number must follow the following naming convention:~~

~~**WIOA (Provider Name) (#)**~~

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~~For example: WIOA OCDB 15~~

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~~In addition to the requirements above, subrecipients must take a physical property inventory and reconcile the inventory with the property records at least once every year. Subrecipients must also develop a control system to ensure adequate safeguards to prevent loss, damage, or theft of the property; any loss, damage, or theft of property must be investigated. Further, subrecipients must develop adequate maintenance procedures to keep the property in good operating order. Finally, if the subrecipient is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.~~

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~~Subrecipients must retain all pProperty records must be retained for three years from the date of final expenditure, through property disposition, and then for three additional years for three years after the date of acquisition, through final disposition and then maintain the records for three years beyond that. Subrecipients must also retain these records for a period of three years from the date of their last expenditure report submitted to the OCDB. If any litigation, claim, or audit is started before the expiration of the three-year period, allALL records must be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken.all matters are resolved. Refer to Uniform Guidance Section 200.333-334 for more information regarding retention requirements.~~

**Disposition of Property**

Service Providers must notify OCWDB if property with a per unit fair market value of \$10,000 or more, or an inventory of unused supplies with a total aggregate fair market value of \$10,000 or more are no longer needed for the program. OCWDB may use those items for other DOL supported programs. If the property is no longer needed for any DOL programming, OCWDB may either retain or sell the property and reimburse the state for the WIOA federal funds per guidance on 2 CFR 200.313-200.314. If there is no further use for the property and OCWDB wishes to dispose of it in a manner other than selling, OCWDB must request disposition instructions from the state. If authorization is granted to sell the property, sale procedures must be conducted in a manner that ensures the highest possible return. All actions must follow the County of Orange Contract Policy Manual procedure for property disposition. All disposition records must still be kept in accordance with WIOA record retention requirements.

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**Calculation of "Fair Market" Value**

The selling of any property that is sold through auction, advertisement, or a dealer must be established by fair market value regardless of any prior established estimates.

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**Intangible and Intellectual Property**

If OCWDB Service Providers obtain title to intangible property, it must be used only for its originally authorized purpose and may not be encumbered without approval from the DOL. DOL has the right to obtain, reproduce, publish, or otherwise use any data produced under a federal award, and may authorize others to do the same for federal purposes, per 2 CFR 200.315[a],[d].

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DOL requires intellectual property developed under a competitive federal award process to be licensed under a Creative Commons Attribution license per the guidance of DOL Exceptions Section 2900.13

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**Additional considerations**

For program operational needs, the OCWDB must ensure that the following considerations are reviewed:

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Purchase Considerations – OCWDB Service Providers must evaluate whether the purchase is reasonable, necessary, cost-effective, and procured through the appropriate methods. Staff should also consider whether leasing is a better option and whether similar property is already available for rent by the state.

Budget Plans – Property purchases may be included in budget plans; however, inclusion does not constitute approval. A separate prior-approval request must be submitted to EDD for any property purchase.

Cost Sharing information – When a Service Provider plans to enter into a "cost sharing" agreement for the purchase of property with a per unit purchase price of \$10,000 or more, prior approval is required regardless of Service Providers contribution amount.

Leasing Considerations – Consideration for leasing may differ by property type and according to market conditions.

Capital Assets and Construction Costs – WIOA Title I funds may not be used on the construction, purchase of facilities, or other capital expenditures unless expressly approved by the DOL secretary. Allowable exceptions include:

- Meeting obligations to provide physical and program accessibility and accommodations
- Certain repairs, renovations, alterations and capital improvements of property
- Disaster relief projects under WIOA section 170(d)
- Youth Build programs
- Any additional projects approved by the DOL secretary to carry out WIOA program functions

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**ACTION**

Bring this policy to the attention of all relevant staff, subrecipients, and partners to ensure full understanding and compliance with federal and state audit resolution requirements.

**INQUIRIES**

~~If you have any questions regarding this policy, please contact your Contract Administrator by calling (714) 480-6500~~

If you have any questions regarding this policy, please email [info@ocworkforcesolutions.com](mailto:info@ocworkforcesolutions.com).

**ATTACHMENTS**

~~Attachment I -- State Directive WSD16-10 dated November 10, 2016 Attachment II -- County of Orange 2017-2026 Contract Policy Manual~~

Attachment III -- OCDB Subrecipient Request for Approval to Charge WIOA Funds for the Cost of Property OCWDB Report on Lost, Stolen, or Damaged Property

Attachment IIII - Inventory List

Attachment IIII - Inventory Completion Checklist

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Orange County Workforce Development Board  
**Property – Purchasing, Inventory and Disposal Policy**

PAGE: 1 OF 3

Effective:  
April 29, 2026**SUBJECT:**

Information Notice No. 26-OCWDB-07  
 Supersedes Information No.16-OCDB-04 Addendum #1

**APPROVED:**

Nancy Cook,  
 Director of Workforce and Economic Development

**PURPOSE**

This policy provides guidance regarding management of property, purchasing, inventory, and disposal of property, that is obtained through Workforce Innovation and Opportunity Act (WIOA) funds.

**EFFECTIVE DATE**

This policy is effective on the date of issuance.

**REFERENCES**

- Title 2 Code of Federal Regulations (CFR) Part 200, Subpart E; Cost Principals: Special Considerations for States, Local Governments and Indian Tribes
- 2 CFR Part 200 Subpart D; Post Federal Award Requirements: Property Standards
- 2 CFR Part 200 Subpart F; Audit Requirements: Management Decisions, Appendix XI to Part 200- Compliance Supplement
- Workforce Services Directive (WSD) 16-10, Property-Purchasing, Inventory, and Disposal
- WSD16-16, Allowable Costs and Prior Written Approval
- Workforce Services Informational Notice (WSIN) 25-17, Federal Adjustment of Dollar Amounts and Rates
- [County of Orange 2026 Contract Policy Manual](#)
- OCWDB Policy: Allowable Costs and Prior Written Approval
- OCWDB Policy: Procurement Policy

**BACKGROUND**

On December 26, 2013, the U.S. Office of Management and Budget (OMB) issued the Uniform Guidance under Title 2 CFR Part 200, to streamline the guidance on administrative requirements, cost principles, and audit requirements for federal awards.

In October 2024, the U.S. Office of Management and Budget's (OMB) revised Uniform Guidance, [2 CFR Part 200](#), became effective. These revisions apply to all federal grant awards issued on or after October 1, 2024, including any amendments to grant awards that result in the award of additional funds, or any incremental funding awarded by the Department of Labor's Employment and Training Administration on or after October 1, 2024.

**DEFINITIONS**

**Equipment** - tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-federal entity for financial statement purposes, or \$10,000 (Uniform Guidance Section 200.33).

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Property - real property or personal property (Uniform Guidance Section 200.81).

Real Property - land, including land improvements, structures and appurtenances thereto, but excludes moveable machinery and equipment (Uniform Guidance Section 200.85).

Supplies - all tangible personal property other than equipment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the nonfederal entity for financial statement purposes or \$10,000, regardless of the length of its useful life (Uniform Guidance Section 200.94).

## **POLICY**

The Orange County Workforce Development Board (OCWDB) and Service Providers must follow the procurement, inventory and disposal of property requirements contained in the County of Orange Contract Policy Manual and applicable State Directive, whichever is more restrictive.

All Service Providers must submit the Prior Written Approval Request for the Cost of Property, with all required documentation, prior to the requested purchase. Reference OCWDB Allowable Cost and Prior Written Approval Policy for purchase considerations and guidance. OCWDB will monitor property procurement and disposal during program monitoring.

### **Property Management**

For all WIOA funded purchases Service Providers must properly tag, record, safeguard, and track property purchased with WIOA funding. Inventory records must include property description, serial and model number, source of property, location and condition, acquisition date, maintenance schedule (if needed), and any other additional identifiable information of the property.

### **WIOA Identification Number**

All property shall be tagged with a visible WIOA Identification Number, using the following naming convention:

**WIOA (Provider Name) (#)** - For example: WIOA OCWDB 15

### **Inventory Records**

OCWDB Service Providers must:

- Conduct a physical inventory annually and submit the Inventory List along with an Inventory Completion Checklist to the assigned Program Manager.
- Maintain an internal control system to safeguard property from loss, damage, or theft. At minimum, the control system must include:
  - Acquisition records, such as receipts, must be retained for all purchases on the inventory list.
  - Secure storage and controlled access to equipment.
  - Check-in/check-out procedures for portable items.
  - Documentation of property location.
  - Timely updating of inventory records when equipment is relocated, reassigned, or removed from service.
- Implement and follow a documented maintenance schedule to ensure equipment remains in good working condition. The maintenance schedule must include:
  - Routine inspections (monthly, quarterly, or per manufacturing guidance).
  - Preventative maintenance tasks.
  - Timely repairs when issues are identified.
  - Documentation of all inspections, maintenance activities, and repairs.
  - Replacement planning for equipment nearing end-of-life or showing repeated issues.
- If property has been lost, stolen, or damaged Service providers must:

- Search for the missing property if lost.
- If property is not found a Report on Lost, Stolen or Damaged Property, along with any required police reports, must be submitted to Program Manager within five days of the discovery.
- Remove property from inventory records.

As an additional safeguard, OCWDB will conduct a physical property inventory and reconcile the inventory with the property records at least once every two years.

### **Record Retention**

Property records must be retained for three years from the date of final expenditure, through property disposition, and then for three additional years. If any litigation, claim, or audit is started before the expiration of the three-year period, all records must be retained until all matters are resolved. Refer to Uniform Guidance Section 200.334 for more information regarding retention requirements.

### **Disposition of Property**

Service Providers must notify OCWDB if property with a per unit fair market value of \$10,000 or more, or an inventory of unused supplies with a total aggregate fair market value of \$10,000 or more are no longer needed for the program. OCWDB may use those items for other DOL supported programs. If the property is no longer needed for any DOL programming, OCWDB may either retain or sell the property and reimburse the state for the WIOA federal funds per guidance on 2 CFR 200.313-200.314. If there is no further use for the property and OCWDB wishes to dispose of it in a manner other than selling, OCWDB must request disposition instructions from the state. If authorization is granted to sell the property, sale procedures must be conducted in a manner that ensures the highest possible return. All actions must follow the County of Orange Contract Policy Manual procedure for property disposition. All disposition records must still be kept in accordance with WIOA record retention requirements.

### **Calculation of “Fair Market” Value**

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### **Intangible and Intellectual Property**

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DOL requires intellectual property developed under a competitive federal award process to be licensed under a Creative Commons Attribution license per the guidance of DOL Exceptions Section 2900.13

### **ACTION**

Bring this policy to the attention of all relevant staff, subrecipients, and partners to ensure full understanding and compliance with federal and state audit resolution requirements.

### **INQUIRIES**

If you have any questions regarding this policy, please email [info@ocworkforcesolutions.com](mailto:info@ocworkforcesolutions.com).

### **ATTACHMENTS**

Attachment I - OCWDB Report on Lost, Stolen, or Damaged Property

Attachment II - Inventory List

Attachment III - Inventory Completion Checklist

# Property - Purchasing, Inventory and Disposal Policy Attachments

Attachment I - Report on Lost, Stolen, or Damaged Property

Attachment II - Inventory List

Attachment III - Inventory Completion Checklist



### Report on Lost, Stolen, or Damaged Property

| Service Provider:  |  |          |                  |                        |
|--|--|----------|------------------|------------------------|
| Name:  |  |          |                  |                        |
| Date Reported:   |  |          |                  |                        |
| Date of Incident:  |  |          |                  |                        |
| Property Information   |  |          |                  |                        |
| Location of property at time of loss:  |  |          |                  |                        |
| Description of Property  | WIOA ID#                                       | Serial # | Acquisition Date | Condition of Equipment |
|  |  |          |                  |                        |
|  |  |          |                  |                        |
|  |  |          |                  |                        |
| Details of Incident  |  |          |                  |                        |
| Type of Incident:  | Lost      Stolen      Damaged      Other _____ |          |                  |                        |
| Explain the circumstance associated with the incident, indicating date, time and person's name discovering the loss: (Attach police report if necessary) |  |          |                  |                        |
|  |  |          |                  |                        |
| Was the Property loss covered by insurance?<br>If yes, indicate insurance carrier, policy number, and intent to replace                                  |  |          |                  | Yes<br>No              |
|  |  |          |                  |                        |
| If the loss was uninsured, how will the loss be financially repaid?  |  |          |                  |                        |
|  |  |          |                  |                        |

|                     |           |      |
|---------------------|-----------|------|
|                     |           |      |
| Name                | Signature | Date |
|                     |           |      |
|                     |           |      |
| Manager Name, Title | Signature | Date |
|                     |           |      |
|                     |           |      |
| OCWDB Director      | Signature | Date |





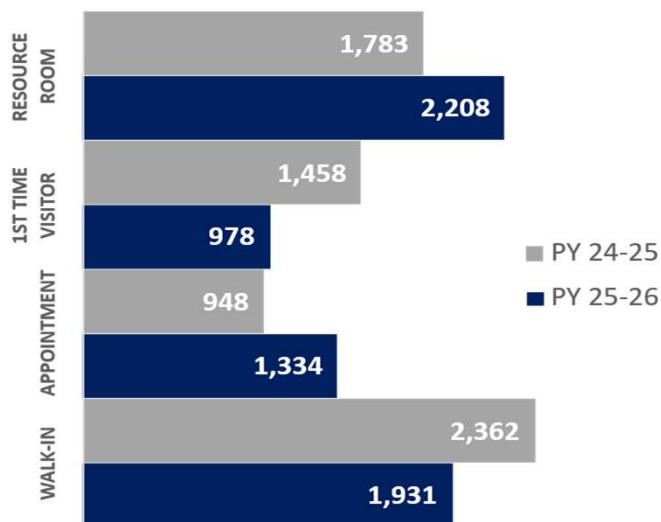
Connecting job seekers and businesses to no-cost services.

## PERFORMANCE DASHBOARD FOR PY 25-26 Q2 (OCT-DEC)

### CENTER STATS

**5,221** VISITORS TO CENTERS

| CENTER                 | Q2 PY 24-25 | Q2 PY 25-26 |
|------------------------|-------------|-------------|
| BREA VISITORS          | 3,603       | 3,514       |
| LAGUNA NIGUEL VISITORS | 1,827       | 1,707       |
| CENTER CALLS           | 2,053       | 1,935       |



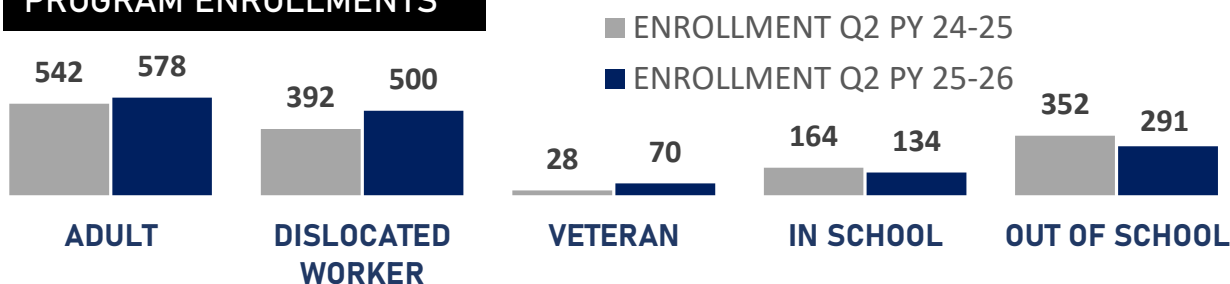
### BUSINESS SERVICES

#### Q2 (OCT-DEC) PY 24-25

#### Q2 (OCT-DEC) PY 25-26

| Events        | Employers  | Jobseekers   | # of Events | Employers  | Jobseekers   | # of Events |
|---------------|------------|--------------|-------------|------------|--------------|-------------|
| Hiring Events | 63         | 374          | 13          | 30         | 195          | 3           |
| Career Fair   | 160        | 583          | 1           | 152        | 1,074        | 2           |
| WARN Notices  | 15         | 1,209        | 12 RROs     | 11         | 1,171        | 7 RROs      |
| WEX Sites     | 64         | 34           |             | 55         | 25           |             |
| OJT           | 3          | 2            |             | 8          | 1            |             |
| IWT           | 2          | 10           |             | 0          | 0            |             |
| <b>TOTAL</b>  | <b>307</b> | <b>2,212</b> | <b>14</b>   | <b>256</b> | <b>2,463</b> | <b>5</b>    |

### PROGRAM ENROLLMENTS



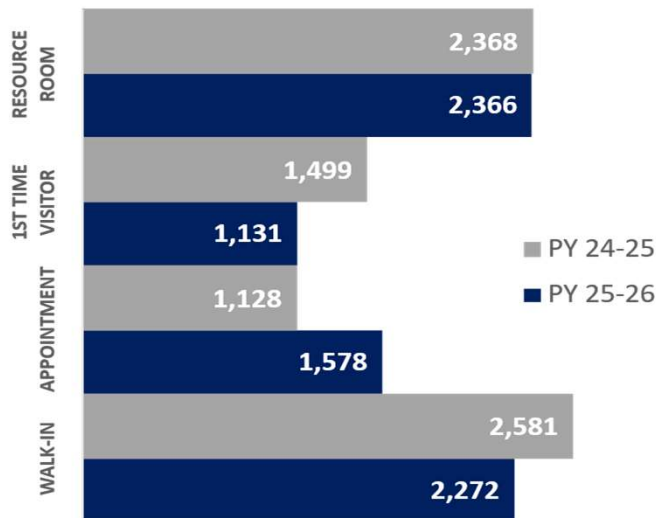
Connecting job seekers and businesses to no-cost services.

## PERFORMANCE DASHBOARD FOR PY 25-26 Q3 (JAN-MAR)

### CENTER STATS

**6,017** VISITORS TO CENTERS

| CENTER                 | Q3 PY 24-25 | Q3 PY 25-26 |
|------------------------|-------------|-------------|
| BREA VISITORS          | 4,237       | 4,152       |
| LAGUNA NIGUEL VISITORS | 2,057       | 1,865       |
| CENTER CALLS           | 2,504       | 2,166       |



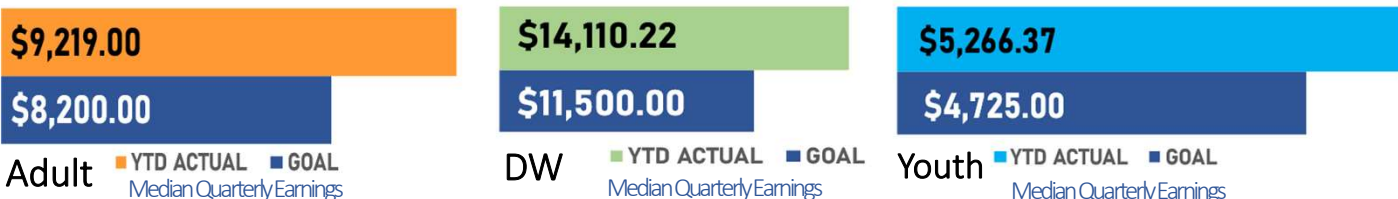
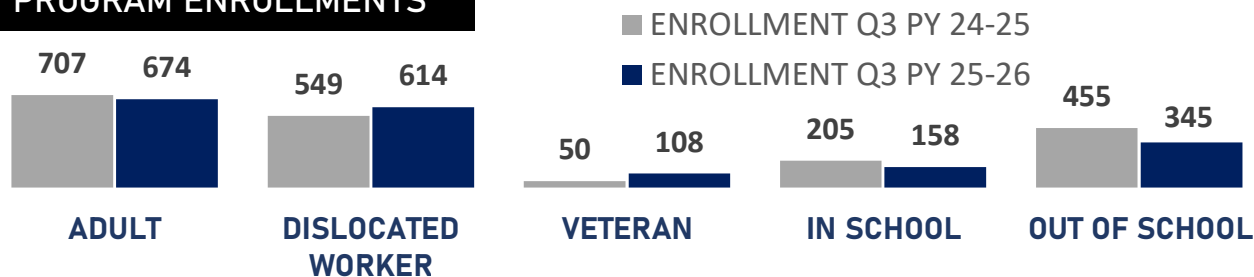
### BUSINESS SERVICES

Q3 (JAN-MAR) PY 24-25

Q3 (JAN-MAR) PY 25-26

| Events        | Employers  | Jobseekers   | # of Events | Employers  | Jobseekers   | # of Events |
|---------------|------------|--------------|-------------|------------|--------------|-------------|
| Hiring Events | 49         | 453          | 15          | 38         | 356          | 6           |
| Career Fair   | 129        | 676          | 2           | 67         | 211          | 1           |
| WARN Notices  | 18         | 1,299        | 16 RROs     | 20         | 2,265        | 5 RROs      |
| WEX Sites     | 67         | 33           |             | 56         | 14           |             |
| OJT           | 7          | 7            |             | 3          | 0            |             |
| IWT           | 2          | 2            | 3           | 0          | 0            |             |
| <b>TOTAL</b>  | <b>272</b> | <b>2,470</b> | <b>20</b>   | <b>184</b> | <b>2,846</b> | <b>7</b>    |

### PROGRAM ENROLLMENTS



# WIOA Special Projects - Highlights Summary

Reporting Period: January – March

## Orange County Conservation Corps (OCCC)

- ✓ Organizational onboarding completed
- ✓ Participants connected to paid conservation projects

## Orange County Asian & Pacific Islander Community Alliance (OCAPICA)

- ✓ Staff fully trained (CalJOBS + Business Services)
- ✓ Program website developed (pending approval)

## Orange County Department of Education (OCDE)

- ✓ Mobile service expansion explored at alternative ed sites
- ✓ Community college outreach completed

## Working Wardrobes

- ✓ Increased confidence + reduced employment barriers

## Goodwill Industries of Orange County (GIOC)

- ✓ Employment success: Ashley hired at Dollar Tree (\$17/hr)
- ✓ Ongoing retention support in place

## Vital Link

- ✓ Service model adapted to small-group + individualized support
- ✓ Early workshops improved communication readiness
- ✓ Q2 pipeline ready: job shadows, internships, paid WEX pathways



 Orange County  
Community Foundation

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**2026**  
Orange County Economic  
Opportunity Report  
***EXECUTIVE SUMMARY***

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SCAN TO READ THE  
FULL REPORT





**ORANGE COUNTY**  
WOMEN'S BUSINESS CENTER

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