Nevada Department of Employment, Training and Rehabilitation
Employment Security Division
Workforce Programs

Workforce Innovation and Opportunity Act (WIOA)
State Compliance Policy (SCP)

Policy Number: 3.11

Originating Office: Department of Employment, Training and Rehabilitation (DETR); Workforce Programs

Subject: Property Management

Approved: Ratified Governor's Workforce Development Board (GWDB) Executive Committee January 21, 2026; Replacing Workforce Investment Act (WIA) SCP 3.11

Purpose: To provide Local Workforce Development Boards (LWDBs), Chief Elected Officials (CEOs) and American Job Centers of Nevada (One-Stop Career Center Operators) with the WIOA requirements for property management.

State Imposed Requirements: This directive may contain some state-imposed requirements. These requirements are printed in ***bold, italicized*** type.

Authorities/References: Workforce Innovation and Opportunity Act (P.L. 113-128); 2 CFR § 200.1; 2 CFR §§ 200.302-200.303; 2 CFR § 200.308; 2 CFR §§ 200.310-200.315; 2 CFR §§ 200.318-200.327; 2 CFR §§ 200.334-200.338; TEGL 31-04; TEGL 39-11; TEGL 15-14; TEGL 09; Nevada SCPs

ACTION REQUIRED: Upon issuance bring this guidance to the attention of all WIOA service providers, LWDB members and any other concerned parties. Any LWDBs policies, procedures, and or contracts affected by this guidance are required to be updated accordingly.

Background: WIOA requires states and local workforce development boards to establish and maintain effective control over all real property, equipment, supplies, and intangible property acquired with federal funds.

Prior federal regulations governing property management under workforce programs, specifically 29 CFR Parts 95 and 97 and OMB Circular A-110, were rescinded and replaced by the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards in 2 CFR Part 200. In October 2024, the O
Office of Management and Budget (OMB) issued significant revisions to 2 CFR Part 200, modernizing definitions, procurement standards, property requirements, and disposition rules. These revisions now govern all WIOA-funded property management activities.

This policy establishes the responsibilities of the State of Nevada and LWDBs for the acquisition, management, inventory, and disposition of property purchased with WIOA funds, consistent with federal and state requirements.

Policy and Procedure

Acquisition-

State Responsibilities:

- Provide guidance to LWDBs and subrecipients on property management requirements under 2 CFR Part 200.
- Notify the U.S. Department of Labor upon acquisition of real property purchased with WIOA funds, including location and federal share (2 CFR § 200.311).
- Review and approve property-related provisions in all state contracts.
- Approve acquisition requests for real property or equipment not included in an approved plan or modification.
- Provide prior written approval for:
  - Capital expenditures for equipment or improvements (2 CFR § 200.308)
  - Lease-purchase agreements
  - Alterations or renovations to leased facilities

LWDB Responsibilities:

- Maintain written procurement procedures consistent with 2 CFR §§ 200.318–200.327.
- Ensure all property acquired with WIOA funds complies with 2 CFR §§ 200.310–200.315.
- Obtain prior written approval from the State before:
  - Purchasing real property
  - Purchasing equipment meeting or exceeding the State's capitalization threshold
  - Entering lease-purchase agreements
  - Renovating leased facilities
- Submit approval requests with item description, estimated cost, justification, and funding source.

Inventory Control-

State Responsibilities:

- Maintain an inventory of all real property and equipment purchased with WIOA funds or transferred from prior programs.
- Conduct on-site reviews to ensure proper tagging, safeguarding, and compliance.
- Maintain a control system to prevent loss, damage, or theft (2 CFR § 200.313(d)).
- Investigate and document all incidents of loss, damage, or theft.
- Ensure annual reconciliation of property records and inventories.

LWDB Responsibilities:

- Conduct a physical inventory of equipment at least annually (2 CFR § 200.313(d)(2)).
- Reconcile physical inventory with property records and document discrepancies.
- Maintain a property maintenance program.

- Ensure system components are inventoried when the total system meets the capitalization threshold.
- Submit to the State:
  - Annual property listing
  - Quarterly inventory adjustments
- Maintain property records including:
  1. Description
  2. Serial/model/ID number
  3. Funding source and grant number
  4. Acquisition date
  5. Acquisition cost
  6. Location, use, and condition
  7. Federal participation percentage
  8. Disposition data

Disposition-

State Responsibilities:
- Provide instructions and approvals for disposition of real property and equipment under 2 CFR § 200.311(c) and § 200.313(e).
- Request federal disposition instructions when required.

LWDB Responsibilities:
- Obtain State approval before disposing of equipment with a current fair market value of $5,000 or more.
- For equipment valued under $5,000, retain title and use proceeds for WIOA purposes.
- Submit a Report of Excess Property when property is no longer needed.
- Remit the federal share of proceeds (less allowable selling costs) within 45 days.
- Provide documentation when property is deemed worthless.
- Maintain all records per 2 CFR § 200.334.

Definitions

Expendable Personal Property: Tangible personal property other than equipment.
Fair Market Value: Value determined using reasonable, supportable valuation methods such as Kelley Blue Book, dealer quotes, appraisals, or online valuations.
1. For currently used vehicles, the Kelly Blue Book price, adjusted for vehicle condition;
2. For older vehicles, a quote from a dealer with the name of the dealership and price quoted submitted in writing;
3. For heavy equipment, the Green book price or an oral dealership quote which will then be submitted in writing;
4. For real property, a written appraisal by a licensed appraiser;
5. For all other property, oral quotations by dealers, or documented online valuations which will then be submitted in writing.

Intangible Personal Property: Non-physical property such as copyrights, patents, trademarks, and software licenses (2 CFR § 200.315).
Nonexpendable Personal Property: Tangible personal property with a useful life of more than

one year, and a per-unit acquisition cost meeting or exceeding the federal equipment threshold ($10,000).
Personal Property: Property other than real property; may be tangible or intangible.