



Workforce Issuance

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☒ Policy ☐ Information

To: MassHire Workforce Board Chairs
MassHire Workforce Board Directors
MassHire Career Center Directors
MassHire Fiscal Officers
MDCS Operations Managers

cc: WIOA State Partners

From: Beth Goguen, Director
MassHire Department of Career Services

Date: November 19, 2025

Subject: **Validation of Wage Data for Federal Performance Reporting**

Purpose: To codify the requirements and procedures for validating wage data obtained from the Department of Unemployment Assistance (DUA) for determining employment and earnings of participants in WIOA, and other workforce programs, to be reported on the Department of Labor's (DOL), Employment and Training Administration (ETA) federal WIOA Joint Participant Individual Record Layout (PIRL) (ETA 9170) quarterly and annually.

Background: An Initial Determination (ID) made in January 2021 by the US Department of Labor, Office of Grants Management, upon review of a MA state audit that covered the period from July 1, 2018 through June 30, 2019, recommended that MDCS implement policies, procedures, and related internal controls to ensure that data from all sources included in the PIRL database is complete, accurate, and supportable. The procedures detailed in this document are to ensure and validate state wage record data provided by DUA quarterly/annually. These data are the required source for wage and employment information specified for the PIRL.

On a quarterly basis, the Department of Career Services (DCS) is required to report services, activities, and outcomes of service for all job seekers and veterans as part of their Participant Individual Record Layout (PIRL) submission. Federal workforce performance reporting requirements are specified on the [US Department of Labor, Employment and Training Administration website](#).

2 CFR 200.302(a) April 1, 2016, states, “(a) Each state must expend and account for the Federal award in accordance with state laws and procedures for expending and accounting for the state’s own funds. In addition, the state’s and the other non-Federal entity’s financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award. See also § 200.450 Lobbying.”

2 CFR 200.303(a)(b), December 26, 2014, states, “The Non-Federal entity must: (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). (b) Comply with Federal statutes, regulations, and the terms and conditions of the Federal awards.”

In March 2020, the MassHire Department of Career Services (MDCS) determined that the data received from DUA was complete and accurate. However, a correction was needed to the program that populates PIRL Data Element 1618. The required coding correction was implemented in a phased approach by EOLWD IT.

Phase I: Development of specifications – April 15, 2020

Phase II: Testing of changes – May 15, 2020

Phase III: Changes implemented – June 15, 2020

Beginning May 15, 2020, on a quarterly basis, MDCS sampled PIRL records and use of the data received from DUA to validate the accuracy. The procedure is outlined below.

Procedures: The following procedures will be used to validate wage data provided by the Department of Unemployment Assistance (DUA):

1. Review batch logs generated by the automated process to determine that all wage data were received and to display record counts and any processing errors, including any out-of-bound wages
2. Select a random sample of 10 PIRL exit records quarterly to be validated
3. Validate each of the data fields below against the DUA wage records:
 - a. 1602 - employed 2nd quarter after exit
 - b. 1606 - employed 4th quarter after exit
 - c. 1618 - effectiveness in serving employers
 - d. 1704 - wages in the 2nd quarter after exit
 - e. 1706 – wages in the 4th quarter after exit

Action

Required: This issuance codifies and communicates the MDCS requirements and procedures for validating wage data used for federal reporting obtained from the Department of Unemployment Assistance (DUA). No local action is required.

Effective: Immediately

Inquiries: Please direct all inquiries to PolicyQA@mass.gov . Also, indicate Issuance number and description.