

## **GCCSA Grant Records Retention Policy**

### **Definitions**

**Records** are information, regardless of physical form or characteristics, that document a transaction or activity of the District and that is created, received or retained pursuant to law or in connection with a transaction, business or activity of the District. The term includes a document, paper, letter, information stored or maintained electronically and a data-processed or image-processed document.

### **Federal Grant Records Retention Policy**

Per 2 CFR 200.334, "Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or passthrough entity in the case of a subrecipient. Federal awarding agencies and pass-through entities must not impose any other record retention requirements upon non-Federal entities."

**Records Retention** applies to both paper and electronic storage of applicable information, including electronic storage of faxes, copies of paper documents, images, and other electronic media. Where GCCSA relies on an electronic storage system it must be able to assure such a system is stable, reliable, and maintains the integrity of the information. When storing electronic images of paper documents, the system must also assure a full, complete, and accurate representation of the original, including all official documents.

### **Exceptions to Records Retention Requirements**

- If any litigation, claim, or audit is started before the expiration of the 3-year period, the records must be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken.
- When the non-Federal entity is notified in writing by the Federal awarding agency, cognizant agency for audit, oversight agency for audit, cognizant agency for indirect costs, or pass-through entity to extend the retention period.
- Records for real property and equipment acquired with Federal funds must be retained for 3 years after final disposition.
- When records are transferred to or maintained by the Federal awarding agency or pass-through entity, the 3-year retention requirement is not applicable to the non-Federal entity.
- Records for program income transactions after the period of performance. In some cases recipients must report program income after the period of performance. Where there is such a requirement, the retention period for the records pertaining to the earning

of the program income starts from the end of the non-Federal entity's fiscal year in which the program income is earned.

- Indirect cost rate proposals and cost allocations plans. This paragraph applies to the following types of documents and their supporting records: Indirect cost rate computations or proposals, cost allocation plans, and any similar accounting computations of the rate at which a particular group of costs is chargeable (such as computer usage chargeback rates or composite fringe benefit rates). §
- If submitted for negotiation. If the proposal, plan, or other computation is required to be submitted to the Federal Government (or to the pass-through entity) to form the basis for negotiation of the rate, then the 3-year retention period for its supporting records starts from the date of such submission.
- If not submitted for negotiation. If the proposal, plan, or other computation is not required to be submitted to the Federal Government (or to the pass-through entity) for negotiation purposes, then the 3-year retention period for the proposal, plan, or computation and its supporting records starts from the end of the fiscal year (or other accounting period) covered by the proposal, plan, or other computation.

<b>Type of Record:</b>	<b>Statute, Rule, or other legal authority – if none listed the retention period is a recommendation</b>	<b>Retention Period</b>
<b>Business Records:</b>		
Accident Reports - Employee		
▪ Employee		6 years or term of employment
▪ Student		Age of majority, plus 6 years
Accounts Receivable	RSA 33-A:3-a	Until Audited, plus 1 year
Annual Audit	RSA 33-A:3-a (10 years)	Permanent
Annual Report (District), Warrants, Annual Meeting Minutes, Budgets (District & SAU)	RSA 22-A:3-a	Permanent
Application for Federal Grants	20 U.S.C. 1232f., (three years after the completion of the activity for which the funds are used) other authorities may apply	5 years
Architectural Plans Engineering Surveys Asbestos Removal		Permanent
Bank Deposit Slips	RSA 33-A:3-a	6 years
Bond Issue Material	RSA 33-A:3-a	Permanent
Budget Worksheets		End of budget year, plus 1 year
Cash receipts, disbursement records, checks	RSA 33-A:3-a	Until Audited and at least 6 years after last entry
Child Labor Permits		1 year
<b>Contracts*:</b>	RSA 33-A:3-a (Life of project or purchase)	Life of contract plus 3 years

▪ Construction Contracts, Capital projects, fixed assets that require accountability after acquired*	RSA 33-A:3-a (Life of project/asset)	Life of contract, building, asset plus 20 years
▪ Engineering Surveys		Permanent
▪ Unsuccessful bids	RSA 33-A:3-a (Life of project, plus 1 year)	Life of contract plus 3 years

<b>Type of Record:</b>	<b>Statute, Rule, etc...</b>	<b>Retention Period</b>
<b>Contract: Certified Educator</b>		Permanent
COBRA Notices	42 U.S.C. 300bb-1 ( <i>No requirement, recommend 6 years</i> ) ERISA 29 U.S.C. §1027 (6 years)	6 years from date of issue
Collective Bargaining Agreements		Permanent
Correspondence for Business		Life of subject matter plus 4 years
Correspondence – General		3 years or longer when historic/useful
Correspondence Transitory	RSA 33-A:3-a	As needed for reference
Deeds		Permanent
District Meeting Minutes & Warrants		Permanent
Insurance Policies	RSA 33-A:3-a	Permanent
Notes (Loan Documents)	RSA 33-A:3-a	Until paid, Audited, plus 1 year
Student Activities Records/Accounts	RSA 33-A:3-a (bank deposit slips and statements 6 years)	Until Audited, plus 6 years
<b>Enrollment Reports:</b>		
▪ Fall Reports A-12-A		Permanent
▪ Pupil Registers	RSA 189:27-b	Permanent

▪ Resident Pupil Membership Form		14 years
▪ School Opening Reports		3 years
▪ Statistical Report A-3	RSA 189:28	Permanent
Federal Projects Documents	Review specific project/grant program requirements. 20 U.S.C. 1232f, (three years after the completion of the activity for which the funds are used), other authorities may apply	5 years after submission of final audit report and documentation for expenditures, unless there is an ongoing audit
FICA reports - monthly		7 years

<b>Type of Record:</b>	<b>Statute, Rule, etc...</b>	<b>Retention Period</b>
<b>Attendance Records:</b>		
▪ Leaves	Family Medical Leave Act – 3 years	3 years
▪ Request for Leaves		1 year
<b>Personnel Records:</b>	RSA 33-A:3-a. Retirement or termination, plus 20 years	Term of Employment, plus 20 years
Application for Employment – Successful	RSA 33-A:3-a Unsuccessful applicants: current year, plus 3 years	Term of Employment, plus 20 years
Class Observation Forms		1 year
Criminal Record Check	RSA 189:13-a (Superintendent only)	Destroy immediately after review
Civil Rights Forms, Discrimination claims, accommodations under ADA, information used for EEO-5 Report, EEO-5 Report	29 C.F.R. §1602.40; 42 U.S.C. 12117; 42 U.S.C. § §§ 2000e-8-2000e-12; 42 U.S.C. § 2000ff-6; (final disposition, 2 years, 3 years)	6 years
Dues Authorization	Term of Employment	
Application, including Criminal records	Term of Employment	

Evaluations	Term of Employment	
HIPAA Documentation	6 year	
Medical Benefits	Term of Employment	
Re-employment Letter of Assurance	1 year	
Retirement application	Term of Employment	
Separation from Employment Letter/Form	6 year	
Staff Development Plan	Term of Employment	
Child Abuse Reports/Allegations	Permanent	
Criminal Investigation	Permanent	
Criminal Records Check Unsuccessful/Unfavorable	1 year	
Personnel Investigations	Permanent	
Sexual Harassment	Permanent	

<b>Type of Record:</b>	<b>Statute, Rule, etc...</b>	<b>Retention Period</b>
Quarterly Forms 941	6 year	
Fixed Trip Requests/Confirmation		1 year
Fixed Assets Schedule		Permanent as updated
Form C-2 Unemployment Wage Report (DES 100)		6 year
Invoices	Until Audit, plus 1 year	3 years
MS-22 Budget Form		6 year
MS-23 Budget Form		6 year
MS-25 Budget Form		Permanent
Minutes of Board Meetings, Board Committees	RSA 91-A:2, II, RSA 33-A:3-a	Permanent
Purchase Order		Until Audit, plus 1 year

Request for Payment Vouchers		Until Audit, plus 1 year
Requisitions		1 year
Retirement Reports - Monthly		1 year
<b>Time Cards:</b>		
<ul style="list-style-type: none"> <li>▪ Custodial</li> <li>▪ Secretarial</li> <li>▪ Substitute Teacher</li> </ul>	Lab 803.3. Notification and Records no less than 4 years	5 years 5 years 5 years
Payroll Records	RSA 33-A:3-a Audited, plus 1 year 29 C.F.R. §1627.3 (3 years) ADEA: 29 U.S.C. §626, 29 CFR Part 1602 (2 years from job action); 29 C.F.R § 825.500 FMLA, 29 U.S.C. §2616, 3 years	6 years
Travel Reimbursements	Until Audit, plus 1 year	3 years
Treasurer's Receipts Cancelled Checks		6 years
Treasurer's Report		6 years

<b>Type of Record:</b>	<b>Statute, Rule, etc...</b>	<b>Retention Period</b>
<b>Vocational Education:</b>		
AVI Form Vocational Center Regional Contracts Federal Vocational Forms	1 year 20 years	1 year 20 years 6 years
Voucher Manifests		Until Audit, plus 1 year
<b>Tax Forms:</b>		
W-2's' 1099	Keep all records of employment taxes for at least four years after filing the 4 <sup>th</sup> quarter for the year. – 26 C.F.R. §31.6001-1(e)(2)(tax advisors say 7 years)	7years

W-4 Withholding Exemption Certificate	Keep all records of employment taxes for at least four years after filing the 4 <sup>th</sup> quarter for the year. – 26 C.F.R. §31.6001-1(e)(2)(tax advisors say 7 years)	7 years
W-9	Keep all records of employment taxes for at least four years after filing the 4 <sup>th</sup> quarter for the year. – 26 C.F.R. §31.6001-1(e)(2)(tax advisors say 7 years)	7 years
941-E Quarterly Taxes	Keep all records of employment taxes for at least four years after filing the 4 <sup>th</sup> quarter for the year. – 26 C.F.R. §31.6001-1(e)(2)(tax advisors say 7 years)	7 years