

Raymond School District Policy – EHB-R*

LOCAL RECORDS RETENTION SCHEDULE

Proposed revised policy represents NHSBA Model Policy in its entirety.

<u>Type</u>	<u>Local/State Recommended</u>	<u>State/Federal Mandated</u>
<u>Business Records</u>		
Accident Reports		
— Employee	6 years or term of employment	
— Student	6 years after age of majority	
Annual Audits	Permanent	
Annual Reports (District)	Permanent	
Applications for Federal Grants		5 years
Architectural Plans	Permanent	
— Engineering Surveys		
— Asbestos Removal		
Bank Deposit Slips	Until Audit	
Bond Issue Materials	Permanent	
Child Labor Permits	1 year	
Contracts	1 year	
— Certified Educator	Permanent	
Collective Bargaining Agreements	Permanent	
Correspondence for Business	4 years	
Deeds	Permanent	
District Meeting Minutes and Warrants	Permanent	
*Enrollment Reports		
— Resident Pupil Membership Forms	14 years	
— Fall Reports A-12-A (RSA 189:28)	Permanent	
— *Pupil Registers (RSA 189:27-b)		Permanent
— School Opening Reports	3 years	
— Statistical Report A-3 (RSA 189:28)	Permanent	
*Federal Projects Documents		5 years after submission of final audit report and documentation for expenditures, unless there is an ongoing audit
FICA Reports – monthly	6 years	
— Quarterly Form 941		6 years
Fixed Trip Requests/Confirmations	1 year	
Fixed Assets Schedules	Permanent/as updated	
Form C-2 Unemployment Wage	6 years	

<u>Type</u>	<u>Local/State Recommended</u>	<u>State/Federal Mandated</u>
Invoices	Until audit	
MS-22 Budget Forms	6 years	
MS-23 Budget Forms	6 years	
MS-25 Budget Forms	6 years	
Minutes of Board Meetings	Permanent	
Purchase Orders	Until audit	
Request for Payment Vouchers	Until audit	
Requisitions	Until audit	
*Retirement Reports		1 year
— Monthly		
Student Activities Records/Accounts	Until audit	
Time Cards		
— Bus Drivers	5 years	
— Custodial	5 years	
— Secretarial	5 years	
— Substitute Teachers Pay Slips	5 years	
Travel Reimbursements	Until audit	
Treasurer's Receipts		
— Cancelled Checks	6 years	
Treasurer's Reports	6 years	
Vocational Education		
— AVI Forms	1 year	
— Vocational Center Regional Contracts	20 years	
— Federal Vocational Forms		6 years
Vouchers Manifests	Until audit	
*W-2s Yearly		6 years
*W-4 Withholding Exemption Certificate		6 years
*W-9		6 years
*941-E Quarterly Taxes		6 years

<u>Type</u>	<u>Local/State</u>	<u>State/Federal</u>
	<u>Recommended</u>	<u>Mandated</u>

Personnel Records

Applications		
— Including Criminal Records Check	6 years beyond Term of Employment	
Attendance Records		
— Leaves	1 year	
— Requests for Leaves	1 year	
Class Observation Forms	1 year	
*Civil Rights Forms		6 years
Dues Authorizations	Term of Employment	
Evaluations	6 years beyond Term of Employment	
Medical Benefits Applications	Term of Employment	
Medical Examinations	Term of Employment	
Re-employment Letters of Assurance	1 year	
Retirement Applications	Term of Employment	
Separation from Employment Form/Letter	6 years	
Staff Development Plans	Term of Employment	

Student Records

Disciplinary Records	Term of Enrollment	
Early Dismissals	1 year	
Emergency Information Forms	1 year	
Health and Physical Records, — including Immunization Records	Term of Enrollment	
Medical Reports	Term of Enrollment	
Registration Forms	Term of Enrollment	
*Applications for Free Lunch		6 years
Transcripts	Permanent	
— Attendance	Permanent	
— Grades	Permanent	
— Assessment Results	Permanent	

<u>Type</u>	<u>Local/State Recommended</u>	<u>State/Federal Mandated</u>
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Internal Records

Child Abuse Reports/Allegations	Permanent	
Criminal Investigations	Permanent	
Criminal Records Checks Unsuccessful — or Unfavorable	1 year	
Personnel Investigations	Permanent	
Sexual Harassment	Permanent	

Special Education Records

At a minimum, records for special education students should be kept as long as the student is in a program and there is District liability for the education of the student. (Three years after last IEP.) Given court decisions that are retroactive, it might be prudent to retain records for at least four (4) years after the termination or completion of the program.

Litigation Hold

On receipt of notice from legal counsel representing the District that a litigation hold is required, the routine destruction of governmental records, including paper and electronic records, which are or may be subject to the litigation hold shall cease. The destruction of records subject to a litigation hold shall not resume until the district has received a written directive from the attorney representing the district

authorizing resumption of the routine destruction of those records.

Right-to-Know Request - Hold

On receipt of a Right-to-Know law request to inspect or copy governmental records, the Superintendent shall cease any destruction of governmental records which are or may be the subject of the request. The records shall be retained regardless of whether they are subject to disclosure under RSA Chapter 91-A, the Right-to-Know law. If a request for inspection is denied on the grounds that the information is exempt, the requested material shall be preserved for no less than 90 days and until any lawsuit pursuant to RSA 91-A:7-8 has been finally resolved, all appeal periods have expired, and a written directive from the attorney representing the District authorizing destruction of the records has been received.

Retention Periods

The recommended retention periods in the NHSBA sample regulation, except where another statute or rule are cited, are based on the New Hampshire requirements for municipalities as set forth in RSA 33-a:3-a where a category of records is listed in that statute which is not addressed in school law, consideration of the civil statutes of limitation in New Hampshire, and the guidance last issued several years ago by the New Hampshire Department of Education.

Where different retention periods are required or recommended by different sources of legal authority, the longest retention period is recommended, but the shorter period is cited with the source of legal authority.

The General Education Provisions Act (GEPA) 20 U.S.C. 1232f requires that district "shall keep records which fully disclose the amount and disposition by the recipient of [federal] funds, the total cost of the activity for which the funds are used, the share of that cost provided from other sources, and such other records as will facilitate an effective financial or programmatic audit . . . for three years after the completion of the activity for which the funds are used." Therefore, while other authorities suggest that a purchase order, with accompanying documentation, may need to be retained only until the records are audited, plus 1 year, if the purchase is in part or in whole with federal funds the record must be retained for three years after the completion of the activity for which the funds are used, a much longer period of time. We have tried to flag with an "*" categories of records which may include documents related to the use of federal funds and require retention of those documents for a longer period. Districts will need to decide whether to simply apply the longer period to all documents in the category or to have a system of segregating for longer retention those documents related to use of federal funds.

The NHSBA is engaged in an ongoing effort to identify legal authority, where it exists, for the retention period for each category of records. We plan to issue further updates as this work progresses. This update is being released now, even though that research is not yet complete, because the existing sample regulation has retention periods which we know are not consistent with current law and regulation.

Prior to destroying any class of records for which no definitive legal authority regarding retention is identified, we recommend that each District consult with local legal counsel and your insurance carrier for any recommendations they may have on retention periods. The recommended retention period is a minimum. Unless

destruction is required by law, where governmental records have historical value or other considerations warrant retention, the records may be retained for a longer period or permanently.

Type of Record	Statute, Rule, or other legal authority – if none listed the retention period is a recommendation	Retention Period
Business Records		
Accident Reports:		
• Employee		Term of employment, plus 6 years
• 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 33-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		Permanent
Asbestos Removal		Permanent
Bank Deposit Slips	RSA 33-A:3-a	6 years
Bonds and continuation certificates	RSA 33-A:3-a (expiration plus 2 years)	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
Work-study	29 C.F.R. §570.37	3 years from date of enrollment
Contracts:*	RSA 33-A:3-a (Life of project or purchase)	Life of contract plus 3 years
<ul style="list-style-type: none"> 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
<ul style="list-style-type: none"> Engineering Surveys 		Permanent
<ul style="list-style-type: none"> Unsuccessful bids 	RSA 33-A:3-a (Completion of project, plus one year)	Life of contract plus 3 years
Certified Educator		Permanent
COBRA Notices	42 U.S.C. 300bb-1, <i>et. seq.</i> (3 years) ERISA 29 U.S.C. §1027 (6 years)	6 years from date of issue
Collective Bargaining Agreements		Permanent
Correspondence for Business transactions*		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 & Warrant		Permanent
Insurance policies	RSA 33-A:3-a	Permanent
Notes (loan documents)	RSA 33-A:3-a	Until paid, Audited, plus 3 years
Student Activities Records/Accounts	RSA 33-A:3-a (bank deposit slips and statements 6 years)	Until Audited, plus 6 years
Enrollment Reports:		
<ul style="list-style-type: none"> Fall Reports A12A (RSA 189:28) 		Permanent
<ul style="list-style-type: none"> Pupil Registers 	RSA 189:27-b	Permanent
<ul style="list-style-type: none"> Resident Pupil Membership Forms 		14 years
<ul style="list-style-type: none"> School Opening Reports 		3 years
<ul style="list-style-type: none"> 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
Fixed Trip Requests/Confirmation		1 year
Fixed Assets Schedule		Permanent/as updated
Form C-2 Unemployment		6 years
Wage Report (DES 100)		6 years
Invoices*	Until Audited, plus 1 year	3 years*
MS-22 Budget Form		6 years
MS-23 Budget Form		6 years
MS-25 Budget Form		Permanent
Minutes of Board Meetings, Board Committees	RSA 91-A:2, II, RSA 33-A:3-a	Permanent
Purchase Orders*		Until Audited, plus 1 year
Request for Payment Vouchers*		Until Audited, plus 1 year
Requisitions*		Until Audited, plus 1 year
Retirement Reports – Monthly		1 year
Time Cards:		
• Bus Drivers	Lab 803.03. Notification and Records no less than 4 years	5 years
• Custodial	Lab 803.03. Notification and Records no less than 4 years	5 years
• Secretarial	Lab 803.03. Notification and Records no less than 4 years	5 years
• Substitute Teachers pay slips	Lab 803.03. Notification and Records no less than 4 years	5 years
Payroll Records	RSA 33-A:3-a Audited, plus 2 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 – canceled checks		6 years

Treasurer's Report		6 years
Vocational Education:		
• AVI Forms		1 year
• Vocational Center Regional Contracts		20 years
• Federal Vocational Forms*		6 years
Vouchers Manifests*		Until Audit, plus 1 year
Tax Forms:		
• W-2's, 1099 *	Keep all records of employment taxes for at least four years after filing the 4th quarter for the year. – 26 C.F.R § 31.6001-1 (e)(2)(tax advisors say 7 years)	7 years
• W-4 Withholding Exemption Certificate	Keep all records of employment taxes for at least four years after filing the 4th 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 4th 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 4th quarter for the year. – 26 C.F.R § 31.6001-1 (e)(2)(tax advisors say 7 years)	7 years
Personnel Records	RSA 33-A:3-a. Retirement or termination, plus 50 years	Term of Employment, plus 50 years
Application for employment - Successful	RSA 33-A:3-a Unsuccessful applicants: current year, plus 3 years.	Term of Employment, plus 50 years
Attendance Records:		
• Leaves	Family Medical Leave Act – 3 years	3 years
• Request for Leaves		1 year
Class Observation Forms		1 year
Criminal Record Check:		
• No criminal record	RSA 189:13-a (Superintendent only)	Destroy immediately after review
• Criminal record	RSA 189:13-a (Superintendent only)	Destroy within 30 days of receipt

Civil Rights Forms, Discrimination claims, accommodation 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
Deferred Compensation plans	RSA 33-A:3-a	7 years
Dues Authorization	RSA 33-A:3-a – Personnel record	Term of Employment, plus 50 years
Employment test papers with results	29 C.F.R. §1627.3	One year from date of personnel action
Evaluations	RSA 33-A:3-a – Personnel record	Term of Employment, plus 50 years
HIPPA Documentation	RSA 33-A:3-a – Personnel record HIPPA: 45 C.F.R. §164.316(b) & .530(j) – 6 years. HITECH 42 U.S.C. §17938	Term of Employment, plus 50 years
Labor-PELRB actions	RSA 33-A:3-a	Permanent
Labor Negotiations	RSA 33-A:3-a	Permanent
Legal Actions - lawsuits	RSA 33-A:3-a	Permanent
Medical Benefits Application	RSA 33-A:3-a – Personnel record	Term of Employment, plus 50 years
Medical exams, Physical examinations used for personnel action	29 C.F.R. §1627.3 (One year from date of personnel action) RSA 33-A:3-a – Personnel record 29 C.F.R. §1910.1020 (term of employment plus 30 years)	Term of Employment, plus 50 years
Oaths of Office	RSA 33-A:3-a Term, plus 3 years	Permanent
Promotion, demotion, transfer, selection for training, layoff, recall, or discharge	29 C.F.R. §1627.3 (1 year from date of action) RSA 33-A:3-a – Personnel record	Term of Employment, plus 50 years
Recruitment Documents	29 C.F.R. §1627.3	One year from date of personnel action
Re-employment Letter of Assurance	RSA 33-A:3-a – Personnel record	Term of Employment, plus 50 years
Retirement application	RSA 33-A:3-a – Personnel record	Term of Employment, plus 50 years
School Bus Driver Drug Tests – positive results & records of administration of	49 C.F.R. §382.401; 49 C.F.R. § 40.333	5 years

test		
School Bus Driver Drug tests – negative & cancelled	49 C.F.R. §382.401	1 year
Separation from Employment Form/Letter	RSA 33-A:3-a. – Personnel record	Term of Employment, plus 50 years
Settlement agreements, even if in anticipation of a lawsuit	RSA 91-A:4, VI (10 years)	Permanent
Staff Development Plan	Term of Employment, plus 50 years	Term of Employment, plus 50 years
Substitute Teacher Lists		7 years
Student Records:		
Applications for Free/Reduced Lunch		6 years
Assessment Results	Ed 306.04 <u>Policy Development</u> , (h) complete and accurate records of students' attendance and scholarship be permanently kept and safely stored in a fire-resistant file, vault, or safe.	Permanent
Attendance	Ed 306.04 <u>Policy Development</u> , (h) complete and accurate records of students' attendance and scholarship be permanently kept and safely stored in a fire-resistant file, vault, or safe.	Permanent
Disciplinary Records		Term of Enrollment, plus 3 years
Early Dismissal		1 year
Emergency Information Form		1 year/as updated
Grades	Ed 306.04 <u>Policy Development</u> , (h) complete and accurate records of students' attendance and scholarship be permanently kept and safely stored in a fire-resistant file, vault, or safe.	Permanent
Health and Physical Records		Term of Enrollment, plus 3 years
Immunization Record		Term of Enrollment, plus 3 years
Log of requests for access to education records	FERPA 20 U.S.C. §1232g (b)(4)(A)	As long as the education record is retained
Medical Reports		Term of Enrollment, plus 3 years
Registration Form		Term of Enrollment, plus 3 years

Student Handbook		1 copy of each edition Permanent
Transcripts	Ed 306.04 <u>Policy Development</u> , (h) complete and accurate records of students' attendance and scholarship be permanently kept and safely stored in a fire-resistant file, vault, or safe.	Permanent
Internal Records:		
Child Abuse Reports/Allegations		Permanent
Criminal Investigation		Permanent
Persormel Investigations		Permanent
Sexual Harassment		Permanent
Records Management, transfer to storage or disposal	RSA 33-A:3-a (summary report of what category of records, for what range of dates, was put in storage or destroyed)	Permanent
Vehicle maintenance	RSA 33-A:3-a	Life of vehicle, plus 3 years

Special Education Records

Dept of Education Administrative Rule 1119.01, Confidentiality Requirements, section (b)(1)

"An LEA shall not destroy a student's special education records prior to the student's 25th birthday, except with prior written consent of the parent or, where applicable, the adult student, pursuant to 34 CFR 300.624(b). The LEA must maintain a copy of the last IEP that was in effect prior to the student's exit from special education until the student's 60th birthday. An LEA may retain and store the student's special education records in electronic form or any other form. An LEA shall provide a parent or adult student a written notice of its document destruction policies upon the student's graduation with a regular high school diploma or at the transfer of rights or whichever occurs first. The LEA shall provide public notice of its document destruction policy at least annually."

*** = If record related to federal funds:**

Federal Funds

Records of amounts and disposition/use of federal funds, 20 U.S.C. 1232f, (a):

"Each recipient of Federal funds under any applicable program through any grant, subgrant, cooperative agreement, loan, or other arrangement shall keep records which fully disclose the amount and disposition by the recipient of those funds, the total cost of the activity for which the funds are used, the share of that cost provided from other sources, and such other records as will facilitate an effective financial or programmatic audit. The recipient shall maintain such records for three years after the completion of the activity for which the funds are used."

Electronic Records

The state law on preservation of electronic records, RSA 33-A:5-a Electronic Records, does not explicitly apply to school districts, but does provide guidance: "Electronic records as defined in RSA 5:29, VI and designated on the disposition schedule under RSA 33-A:3-a to be retained for more than 10 years shall be

transferred to paper or microfilm, or stored in portable document format/archival (PDF/A) on a medium from which it is readily retrievable. Electronic records designated on the disposition schedule to be retained for less than 10 years may be retained solely electronically if so approved by the record committee of the municipality responsible for the records. The municipality is responsible for assuring the accessibility of the records for the mandated period."

See Policy EH, EHB, GBJ & JRA

Reference Policies: ~~EH and EHB~~

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