



GUIDING MARION COUNTY'S WORKFORCE

POLICY OF EMPLOYINDY

Policy Name	Records Retention and Document Destruction
Policy Number	2017-013
Program Funding Stream	All

REV	Description of Change	Author	Approval Date	Effective Date	Review Date
	Reissued and Replaces 2012-FA-019, Records Retention and Document Destruction	T. Harding		Upon Approval	5/30/2018
1	Adds program records definition, expands field by funding source	K. Duffy	10/18/2018	10/24/2018	10/24/2019

Purpose

To set forth standards for the retention of records by the EmployIndy administrative office

Scope

This policy applies to EmployIndy administrative and all records maintained by EmployIndy administrative staff.

Summary of the Law, Rules, and Governing Policies

[2 CFR 200.333](#) outlines record retention requirements for Federal award grantees.

[45 CFR 75.361](#) outlines record retention requirements for Department of Health and Human Services (HHS) grantees.

[29 CFR 97.42](#) outlines record retention and access requirements for Department of Labor award grantees.

[Playing by the Rules: A Handbook for CDBG Subrecipients on Administrative Systems](#), a HUD publication, outlines requirements and recommendations for CDBG grantees.

For programs funded through a private funding stream, any special record retention requirements must be outlined in the grant agreement.

Responsibilities

EmployIndy department directors are responsible for ensuring staff are trained on this policy.

EmployIndy program managers are responsible for the recordkeeping and destruction of program records related to the program they administer.

EmployIndy Finance and Administration Department is responsible for the recordkeeping and destruction of all EmployIndy non-program records, as well as communicating when routine document destruction must be suspended.

Policy Statement

Record Retention

See the EmployIndy Record Retention Schedule (Attachment A) for retention requirements for records maintained by the EmployIndy administrative office.

If a program or grantor does not otherwise specify recordkeeping requirements, staff must follow guidelines as outlined for Federal award grantees.

Document Destruction

Staff may digitize client records and destroy original physical copies unless otherwise prohibited from doing so by program requirements or determination by an EmployIndy department director or EmployIndy leadership. Prior to destruction of physical copies within their retention period, employees must verify that the document has been properly digitized.

If an EmployIndy staff person becomes aware of a government investigation, audit, or litigation concerning EmployIndy, EmployIndy leadership must be notified. In the event EmployIndy is served with a subpoena or request for documents, the Finance Department must notify staff of suspension of any further document destruction. The Finance Department must promptly inform all staff of any further destruction of documents until the department, with the advice of counsel, determines otherwise.

Exceptions

Exceptions must be made to this policy if any of the following occur:

- 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.
- EmployIndy is notified in writing by the Federal awarding agency, cognizant or oversight agency for audit or indirect costs, or a pass-through entity to extend the retention period.

Definitions

Program Records - All programmatic records, participant files, supporting documents, statistical records, and other records directly related to program operations, or otherwise pertinent to the program or grant agreement.

Governmental – Applies to federal, state, and local levels of government

Related Policies and Documents

Policies:

EmployIndy *Information Security and Confidentiality Policy*

EmployIndy *Service Provider Record Retention and Document Destruction Policy*

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Attachment A: EmployIndy Record Retention Schedule

<u>Category</u>	<u>Record Type</u>	<u>Retention Period</u>
Accounting and Finance	Accounts Payable & Accounts Receivable ledgers and schedules	3 years, after submission of final closeouts & reports
	Bank Statements and Canceled Checks	
	Employee Expense Reports	
	General Ledgers	
	Notes Receivable ledgers and schedules	
	Investment Records	
	Annual Audit Reports and Financial Statements	Permanent
	Annual Audit Records, including work papers and other documents that relate to the audit	Permanent
Contracts and Grants	Contracts and Grants (including any proposal that resulted in the contract and all other supportive documentation)	3 years, after submission of final closeouts & reports
Corporate Records	Corporate Records (minute books, signed minutes of the Board and all committees, corporate seals, articles of incorporation, bylaws, annual corporate reports)	Permanent
Payroll Documents	Employee Deduction Authorizations	3 years
	Payroll Deductions	
	W-2 and W-4 Forms	4 years
	Garnishments, Assignments, Attachments	
	Payroll Registers (gross and net)	
	Time Cards/Sheets	
Unclaimed Wage Records		

Personnel Records	Employment Records - All Non-Hired Applicants (including all applications and resumes - whether solicited or unsolicited, results of post-offer, pre-employment physicals, results of background investigations, if any, related correspondence)	1 year
	EEO-1/EEO-2 – Employer Information Reports	2 years after superseded or filing (whichever is longer)
	Commissions/Bonuses/Incentives/Awards	3 years
	Employee Earnings Records	
	Employee Benefit Elections	
	Employee Personnel Records (including individual attendance records, application forms, job or status change records, performance evaluations, termination papers, withholding information, garnishments, test results, training and qualification records)	
	Employee Contracts - Individual	
	Job Descriptions	
	Personnel Count Records	3 years, after date of hire or 1 year after date of termination
	Forms I-9	
	Employee Pension Plan/401 (k) reports	6 years
Employee Handbooks	1 copy kept permanently	
Tax Records	Payroll Tax Records	4 years
	Tax Bills, Receipts, Statements	
	Tax-Exemption Documents and Related Correspondence	Permanent
	IRS Rulings	
	Tax Returns - Income, Franchise, Property	
	Annual Information Returns - Federal and State	

	IRS or other Government Audit Records	
Participant Records (by funding stream)	WIOA/WIA	3 years, after submission of final closeouts & reports
	HHS	3 years, after submission of final closeouts & reports
	HUD	4 years, after submission of final closeouts & reports
	RESEA	4 years, after submission of final closeouts & reports
	TAA	10 years total; 2 years in local office after submission of final closeouts & reports, then transferred to DWD for remaining 8 years
	Private funding source	3 years after submission of final closeouts & reports, unless funding agreement specifies terms exceeding 3 years
	Other governmental funding stream ¹	3 years after submission of final closeouts & reports, unless agency regulations or rules specify other terms

¹ Includes pass-through entities.