

RECORD RETENTION

BACKGROUND:

Subrecipients are subject to record retention requirements including, but not limited to federal, state, and local statutes, regulations, licensing and accreditation standards, and related policies, including requirements applicable to the retention of documents pertaining to a federal award and/or subaward (45 CFR 75.361-366).

POLICY:

Subrecipients must at a minimum comply with the Office of Management and Budget that requires grant documents to be retained for at least three years from grant closeout or final formal inquiry. The subrecipient's policies can impose a longer more restrictive period of time if necessary for the retention of financial records, supporting documents, statistical records and all other records pertinent to the federal award of the operation of the agency.

DOCUMENTATION:

Record retention policies, logs with the location of the documents and the disposal time.

GUIDANCE:

Record retention is an important function of any agency, especially those receiving federal funding in order to maintain financial and other pertinent records in compliance with all state and federal guidelines. It is also important that a systematic method of disposing of expired or unnecessary documents is part of our procedures in order to control costs. Based on the foregoing statement the following system of record retention should be considered:

- All financial and programmatic records and related supporting documents for a particular program shall be retained for a minimum of three years from the date of final report.
- If any claim, litigation, negotiation or audit finding occurs, records will be retained beyond the three-year term until completion and resolution of the issues involved.
- The following records will be maintained for a seven-year period:
 1. Accident reports and claims
 2. Accounts payable invoices and vendor ledgers
 3. Accounts receivable ledgers and invoices
 4. Contracts and leases
 5. Detail listing of inventories
 6. Purchase orders
 7. Insurance claims

Indiana State Department of Health (ISDH)

HIV Services Program (HSP)

HSP Policy # 18-24

8. Time sheets
 9. Payroll records
- Canceled checks and bank statements will be maintained for ten years.
 - The following items will be maintained as permanent records.
 1. Board minutes
 2. Audit reports
 3. Financial statements
 4. General ledger
 5. Fixed asset records
 6. Books of original entry in cash receipts, cash disbursements, general journal
 7. Charters and by-laws
 8. Retirement and pension records

Electronic records

Electronic records to be maintained for a period of 5 years.

The term "electronic record" means any record that is created, received, maintained or stored on workstations, central servers, or external servers. Examples include, but are not limited to:

1. electronic mail (e-mail)
2. instant messages
3. social media content
4. Web site content
5. word processing documents and spreadsheets
6. databases
7. federal program data

EXCEPTIONS:

- If any litigation, claim, or audit is started before the expiration date.
- When the state or the HHS awarding agency, cognizant agency for audit, oversight agency for audit, cognizant agency for indirect costs, or pass-through entity extends the retention period.
- When records are transferred to or maintained by the awarding agency or the state.

REFERENCES:

https://www.ecfr.gov/cgi-bin/text-idx?node=pt45.1.75#_top

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Indiana Code

410 IAC 3.2-1-4

410 IAC 3.2-2-1

IC 5-14-3-4

IC 34-11-6-1

IC 34-13-1-1

IC 16-41-8-1

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