

**Coffeeville School District**  
**FISCAL POLICIES AND PROCEDURES**

**XX. Fiscal Records**

Edgar 200.334 CSD will adhere to the rule 200.334 which addresses Financial records. 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 submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a sub-recipient. An exception is made (a) if any litigation, claim or audit findings is started before the expiration of the three years, involving the records they must be maintained is the action is resolved and final action is taken. The other exceptions in which CSD must adhere to are outlined under 200.334 Retention requirements for records.