



# Policy of the Board of Trustees

E Series

EHB

## Record Retention Policy

### Record Retention

In general, records document the use of funds, compliance with program and fiscal requirements, and the performance of the grant.

NCCA maintains all records that fully show:

- (1) the amount of funds under the grant
- (2) the total cost of each project;
- (3) the share of the total cost of each project provided from other sources;
- (4) other records to facilitate an effective audit; and
- (5) other records to show compliance with federal program requirements. 34 CFR §§76.730-.731 and §§75.730-.731. The LEA also maintains records of significant project experiences and results. 34 CFR §75.732. These records and accounts must be retained and made available for programmatic or financial audit.

The U.S. Department of Education is authorized to recover any federal funds misspent within five years before the receipt of a program determination letter. 34 CFR §81.31(c). Consequently, records should be maintained for a minimum of five (5) years. NCCA's policy is to maintain all records related to federal awards for five years past the final expenditure reporting date, or closing of any open audit or litigation, whichever is later.

### Start Date for Retention Periods

According to 2 CFR §200.333, the retention period of financial records, supporting documents, statistical records, and all other NCCA records pertinent to a Federal award begins 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, unless otherwise notified in writing to extend the retention period by the awarding agency, cognizant agency for audit, oversight agency for audit, or cognizant agency for indirect costs. However, if any litigation, claim, or audit is started before the expiration of the record retention period, the records will be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken.

### Requests for Transfer of Records 2 CFR §200.334

If the Federal awarding agency determines that certain records possess long-term retention value, it may request that NCCA transfer records to its custody. However, in order to avoid duplicate recordkeeping, the Federal awarding agency may make arrangements for NCCA to retain any records that are continuously needed for joint use.

NCCA will comply with instructions from the Federal awarding agency, as applicable.

### Access to Records 2 CFR §200.336



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The LEA provides the awarding agency, Inspectors General, the Comptroller General of the United States, and the pass-through entity, or any of their authorized representatives the right of access to any documents, papers, or other records of NCCA which are pertinent to the Federal award, in order to make audits, examinations, excerpts, and transcripts. The right also includes timely and reasonable access to NCCA's personnel for the purpose of interview and discussion related to such documents.

## **Privacy and Restrictions on Public Access to Records 2 CFR §200.337**

According to 2 CFR §200.337, no Federal awarding agency may place restrictions on the LEA that limit public access to the records of the LEA pertinent to a Federal award, except for protected personally identifiable information (PII) or when the Federal awarding agency can demonstrate that such records will be kept confidential and would have been exempted from disclosure pursuant to the Freedom of Information Act (FOIA).

The Freedom of Information Act (FOIA) does not apply to those records that remain under an LEA's control except as required under 2 CFR §200.315 Intangible Property. Unless required by Federal, state, or local statute, LEAs are not required to permit public access to their records. The LEA's records provided to a Federal agency generally will be subject to FOIA and applicable exemptions.

NCCA employees are trained on the requirements of the Family Educational Rights and Privacy Act (FERPA). If a document is legally requested that contains protected information, that information will be redacted.

The Principal or designee and the Office Manager oversee this policy and comply with the Records Retention requirements.

## **Documents Subject to Record Retention Policy**

The retention period applies only to an official record as distinct from convenience or working copies created for informational purposes.

A local government record whose retention period has expired may not be destroyed if any litigation, claim, negotiation, audit, public information request, administrative review, or other action involving the record is initiated; its destruction shall not occur until the completion of the action and the resolution of all issues that arise from it.

A local government record whose retention period expires during any litigation, claim, negotiation, audit, public information request, administrative review, or other action involving the record may not be destroyed until the completion of the action and the resolution of all issues that arise from it.

## **Record Format**

In accordance with 2 CFR §200.335, SFCS, whenever practicable, will collect, transmit, and store Federal award-related information in open and machine readable formats rather than in closed formats or on paper.



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When original records are electronic and cannot be altered, there is no need or requirement to create and retain paper copies. When original records are paper, electronic versions may be substituted through the use of duplication or other forms of electronic media provided they are subject to periodic quality control reviews, provide reasonable safeguards against alteration, and remain readable.

## LOCAL RECORDS RETENTION SCHEDULE

The Principal/Superintendent shall develop and maintain (a) a schedule for the minimum retention of various district records ("Record Retention Schedule") as required under RSA 189:29-a, and (2) procedures for records retention and/or destruction. The procedures should ensure that all pertinent records are stored safely and are stored for such durations as are required by state or federal law. The Superintendent shall develop procedures necessary to protect individual rights and preserve confidential information.

This policy applies to all district records, irrespective of the specific medium of the record, i.e., paper, electronic, digital, cloud, etc.

**A. Record Retention Schedule** Records of the District shall be retained no less than the time prescribed in District's Record Retention Schedule EHB-R included in this policy. The Superintendent shall update the Record Retention Schedule from time-to-time in accordance with legislative or regulatory changes, directives of the Board, as recommended by the New Hampshire School Boards Association, or upon advice of counsel. The Superintendent shall inform the Board of any revisions to EHB-R no later than the second School Board meeting after the changes were made.

**B. Special Holding or Destruction Provisions** Notwithstanding the District's Record Retention Schedule, (a) special destruction rules may apply to student special education records, and, (b) for other records, the normal retention periods may be suspended when the records are implicated by either a litigation hold or a request for records under the New Hampshire Right to Know law, RSA 91-A.

### 1. Special Education Records

- a. Upon a student's graduation from high school, his or her parent(s)/guardian(s) may request in writing that the District destroy the student's special education records, including any final individualized education program.
- b. The parent(s)/guardian(s) may, at any time prior to the student's twenty-sixth birthday, request, in writing, that the records be retained until the student's thirtieth birthday.
- c. Absent any request by a student's parents to destroy the records prior to the twenty-sixth birthday, or to retain such records until the student's thirtieth birthday, the District shall destroy a student's records and final individualized education program within a reasonable time after the student's twenty-sixth birthday, provided that all such records be destroyed by the student's thirtieth birthday.
- d. A permanent record of a student's name, address, and phone number, his or her grades, attendance record, classes attended, grade level completed, and year completed may be maintained without time limitation. 34 CFR 300.624.



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e. The District shall provide parents/guardians, or where applicable, the adult student, with a written notice of the District's document destruction policies upon the student's graduation with a regular high school diploma, or at the transfer of rights, whichever occurs first.

f. The District shall provide public notice of its document destruction policy at least annually.

**2. 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 or digital 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 legal counsel authorizing resumption of the routine destruction of those records in accordance with the retention requirements of this policy and the associated procedures.

**3. 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 under this chapter, the requested material shall be preserved for no less than ninety (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 legal counsel representing the District authorizing destruction of the records has been received.

**C. Disposal of Sensitive Information & Media Sanitization** District records which include "**Sensitive Information**" shall be destroyed as provided in this paragraph. All electronic devices with storage capacity shall be deemed to contain sensitive information. For purposes of this section, "**Sensitive Information**" shall mean and include:

- Records containing student or employee personally identifiable information (PII) as defined in RSA 189:65, VII and VII-a;
- Criminal History Records Information (see Board policy GBCD);
- Drug test records;
- Child labor permits;
- Cobra notices;
- Accident reports;
- Special education student records;
- Records pertaining to civil rights investigations;
- Bonds and continuation certificates;
- Accident reports;
- Banking records;
- Business correspondence including confidential information such as account numbers, banking or digital transaction information;
- Tax forms, unemployment records, etc. with confidential data; and
- Any other information that would be exempt from disclosure under RSA 91-A:5 or deemed sensitive information by the Board, the Superintendent, Building Principal or their designees.



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1. **Physical media** (i.e., “hard copies”, print-outs, etc.) including sensitive information shall be destroyed by one of the following:

- shredding using District issued cross-cut shredders;
- placed in locked shredding bins approved by the Superintendent to come on-site and shred, witnessed by District personnel throughout the entire process; or
- incineration using District incinerators or if conducted by non-authorized personnel offsite, witnessed by the Superintendent or Superintendent’s designee.

2. **Electronic media** All electronic media should be assumed to contain sensitive information. When no longer usable, hard drives, diskettes, tape cartridges, CDs, ribbons, hard copies, and other similar items used to process, store and/or transmit district records with sensitive data shall be disposed of as follows:

- Overwriting (at least three times)
- Degaussing (removal of magnetism)
- Physical destruction (i.e., dismantling by methods of crushing, disassembling, etc., ensuring that the platter or other storage device has had been physically destroyed so that no data can be extracted).
- Computers and other digital or electronic devices or systems that have been used to process, store, or transmit sensitive information shall not be released from the District’s direct control until the equipment has been sanitized and all stored sensitive information has been destroyed using one of the above methods.

**D. Destruction of District Records with No Sensitive Information** All records which do not include sensitive information should be destroyed as soon as practicable upon the expiration of the applicable retention period and in a manner deemed most efficient and practical.

**E. Record Retention Schedule** The following schedule shall apply to all records obtained, created or maintained by the District, irrespective of the specific medium of the record, i.e., paper, electronic, digital, cloud, etc.

**Note regarding records relating to federal funds (items marked below with “\*\*”):** Before any records related to federal funds are destroyed, however, the requirements of the General Education Provisions Act (GEPA) 20 U.S.C. 1232f shall be observed. Namely, that statute requires the 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 the 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, to the extent that the below schedule, or 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.



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Type of Record	Statute, Rule, or other legal authority – if none listed the retention period is recommendation	Retention Period
<b>BUSINESS RECORDS</b>		
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), Meeting Minutes, Budgets	RSA 33-A:3-a	Permanent
Application for Federal Grant		5 years
Architectural Plans		Permanent
Asbestos Removal		Permanent
Bank Deposit Slips		6 years
Bonds and continuation certificates		Permanent
Budget Worksheets		End of budget year, plus 1 year
Cash receipts, disbursement records, checks		Until audited and at least 6 years after last entry
Child labor permits		1 year
Work Study		3 years from date of enrollment
Construction Contracts, Capital projects, fixed assets that require accountability after acquired*		Life of contract, building asset plus 20 years
Engineering surveys		Permanent
Unsuccessful bids		Life of contract plus 3 years
Certified Educator		Permanent
COBRA Notices		6 years from date of issue
Correspondence for Business transactions		Life of subject matter plus 4 years
Correspondence – General		3 years or longer when historic/useful
Correspondence – Transitory		As needed for reference
Deeds		Permanent
District Meeting Notes		Permanent
Insurance policies		Permanent
Notes, Loan documents		Until paid, Audited, plus 3 years
Student Activities Records/Accounts		Until Audited, plus 6 years
Enrollment Reports		
Fall Reports		Permanent
Pupil Registers	RSA 189:27-b	Permanent
School Opening Reports		3 years
Statistical Report		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



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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*
Minutes of Board Meetings		Permanent
Purchase Orders*		Until Audited, plus 1 year
Request for Payment Vouchers		Until Audited, plus 1 year
Requisitions*		Until Audited, plus 1 year
Monthly Retirement Reports		1 year
Time Cards:		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 Reimbursement*	Until Audit, plus 1 year	3 years*
Cancelled Checks		6 years
Tax Forms		
W-2's, 1099's	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	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
W-9	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
941 Quarterly Taxes	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	
Application of Employment – Successful	RSA 33-A:3-a Unsuccessful applicants: current year, plus 3 years.	
Attendance Records		
Leaves	FMLA – 3 years	
Request for Leaves		
Class observation forms		
Criminal Record Check		



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No criminal record	RSA 189:13-a (Superintendent Only)	
Criminal Record	RSA 189:13-a (Superintendent Only)	
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
years Deferred Compensation plans	RSA 33-A:3-a	7 years
Due 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	R.S.A. 33-A:3-a. – Personnel record	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 (One 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 test	49 C.F.R. § 382.401; 49 C.F.R. § 40.333	5 years
School Bus Driver Drug Tests – negative & cancelled	49 C.F.R. § 382.201	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
Substitute Teacher Lists		7 years
Student Records:	Applications for Free/Reduced Lunch	6 years





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Assessment Results	Ed 306.04 Policy Development, (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 Policy Development, (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 Policy Development, (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 Policy Development, (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
Personnel 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

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