

<b>RURAL DEVELOPMENT PROJECT POLICIES AND PROCEDURES</b>	<b>Issued by:</b> RDP Statewide Program Officer- Maile Lu'uwai	<b>Policy No.:</b> <b>MAN 002</b>
		<b>Effective Date:</b> 03/15/2006
Subject: <b><i>Records Retention &amp; Management</i></b>	<b>Approved by:</b> RDP Statewide Program Coordinator-John Dunicliffe	<b>Revision No.:</b> N/A
		<b>Supersedes Policy:</b> N/A

I. **PURPOSE:** To guide RDP staff and subrecipients in the management of records pertinent to RDP funded projects and programs.

II. **RECORD RETENTION**

A. **PROGRAM, PARTICIPANT & FINANCIAL RECORDS**

Financial records, supporting documents, program records, participant files, statistical records and all other records pertinent to RDP funding shall be retained for a period of **three years from the date of submission of the final expenditure report for the award.**

- **EXCEPTIONS:** The exceptions are:

1. If any litigation, claim or audit is started before the expiration of the three year period, the records shall be retained until all litigation, claims or audit findings involving the records have been resolved and final action taken.
2. Records for real property and equipment acquired with Federal funds shall be retained for three years after final disposition of the property.
3. When records are transferred to or maintained by the Department of Labor, the three-year retention requirement is not applicable to RDP.
4. Indirect cost proposals, cost allocation plans, and any similar accounting computations of the rate at which a particular group of costs is chargeable.
  - a. If RDP submits to DOL or if a subrecipient submits to RDP a plan, proposal, or other computation to form the basis for negotiation of the rate, the three year retention period for its supporting documents starts on the date of submission.
  - b. If the plan, proposal, or computation is not submitted for negotiation than the three-year retention period starts at the end of the fiscal year covered by the proposal, plan, or computation.

## **B. PERSONNEL RECORDS**

The retention period for personnel records is as follows:

1. Employment applications, resumes, cover letters-*one year*
2. Basic employment and earnings records, job evaluations, deductions-*2 years*
3. Payroll records, employment information, contracts-*6 years*

## **III. FINAL AUTHORIZATION REQUIRED**

Prior to destroying RDP records, staff is required to obtain final authorization from the RDP Statewide Coordinator or his/her designee.

## **IV. CUSTODY OF RECORDS**

If the DOL determines that records have long term value and records are transferred to DOL's custody. The retention requirement does not apply to RDP.

If a subrecipient contract has ended or has been terminated, although the subrecipient is responsible for the maintenance and retention of records, it is recommended that RDP take custody of the records to assure that the records are retained. Upon the transfer of a subrecipients records to RDP, the retention requirement does not apply to the subrecipient, it becomes the responsibility of RDP.

## **V. RECORD STORAGE**

RDP and subrecipients must retain and store records to preserve their integrity and admissibility as evidence in any audit/litigation or other proceeding. RDP and its subrecipients have the burden to produce and authenticate such records. RDP and its subrecipients must also ensure that safeguards and protections are sufficient for the records to be accepted by a court of evidence.

RDP requires that following records be filed as hard copy paper documents:

1. Contract agreements and all supporting documents
2. Financial management
3. Audit resolution documents
4. Participant eligibility documents including but not limited to Intake Forms and source documentation that verify eligibility.

## **VI. ACCESS TO RECORDS**

The Department of Labor, the Inspector General, the Comptroller General of the United States, or any of their duly authorized representatives, have the right of timely and unrestricted access to RDP books, documents, papers, or other records that are pertinent to its federal award.

## **VII. REFERENCES**

OMB Circular A-110; 29 CFR 95.53; Record Keeping and Poster Requirements Under Various State and Federal Labor Laws and Rules, Hawaii Employers Council, Sept. 2004.