Records Retention and Access Policy and Procedure

PITTSFIELD SCHOOL DISTRICT (SAU 51): Records Retention and Access Policy and Procedure
(In accordance with 2 CFR § 200.334–338)

Purpose

This policy ensures that Pittsfield School District (SAU 51) maintains complete and accurate records for all federal awards, complies with federal and state recordkeeping requirements, and provides appropriate access to those records for monitoring, audit, and legal purposes.

I. Authority and Applicability

This procedure is established pursuant to 2 CFR § 200.334, which requires non-federal entities to retain financial and programmatic records, supporting documents, statistical records, and all other records pertinent to a federal award for a specified period.
It applies to all SAU 51 departments, schools, and programs that receive or expend federal funds (e.g., Title I, Title II-A, Title IV-A, IDEA, Perkins, ESSER, USDA, etc.).

II. Retention Period

1. General Rule:
   Records related to each federal award must be retained for a minimum of five (5) years from the date of submission of the final expenditure report or, for awards that are renewed quarterly or annually, from the date of submission of the final quarterly or annual report.
2. Program-Specific Requirements:
   If any federal program imposes a longer retention period (e.g., USDA Child Nutrition = 3 years + current year; IDEA = 5 years after closeout), the longer period applies.
3. Litigation, Audit, or Claim:
   If any litigation, audit, or claim is started before the expiration of the 5-year period, records must be retained until all such actions are resolved and final action taken.
4. Property and Equipment Records:
   Records for real property and equipment acquired with federal funds must be retained for 5 years after final disposition.

III. Records Covered

Retention applies to all records that demonstrate allowability, allocability, reasonableness, and compliance with grant requirements, including but not limited to:

- Federal grant applications and award notifications
- Approved budgets and amendments
- Financial ledgers, invoices, purchase orders, and payroll documentation
- Time and effort certifications
- Procurement records (bids, quotes, contracts, debarment checks)
- Equipment inventory and disposition records
- Student eligibility and program participation data
- Professional development and travel documentation
- Monitoring reports, audit findings, and corrective action plans

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IV. Storage and Security of Records

1. Physical Records:
    - Maintained in locked file cabinets in the SAU 51 Business Office and/or program offices.
    - Access limited to authorized personnel only.
2. Electronic Records:
    - Stored on secure district servers with password protection and routine backups.
    - Cloud-based or digital storage solutions must comply with FERPA and NHDOE cybersecurity standards.
3. Confidentiality:
   All records containing personally identifiable information (PII) are subject to FERPA, IDEA, and RSA 91-A confidentiality provisions.

V. Access to Records

As required by 2 CFR § 200.337, the District must provide access to records for the following entities upon request:

- The U.S. Department of Education and other federal awarding agencies,
- The New Hampshire Department of Education (NHDOE),
- The Comptroller General of the U.S.,
- The State Auditor, and
- Any authorized representative of the above entities.

Records must be made available for examination, audit, and reproduction within a reasonable time frame.

VI. Record Disposal

Upon expiration of the retention period:

1. Records shall be reviewed by the Business Administrator and Superintendent (or designee) prior to destruction.
2. Confidential records must be destroyed in a secure manner (e.g., shredding, secure digital purge).
3. A Record Disposal Log shall be maintained, documenting:
    - Record type,
    - Retention period,
    - Date and method of destruction, and
    - Authorizing official's signature.

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VII. Responsibilities

Role	Responsibilities
Business Administrator	Oversees district-wide records management, ensures compliance with federal retention rules, and maintains master retention log.
Grant Managers / Program Directors	Maintain individual grant records in accordance with this policy and submit copies to the Business Office at closeout.
Superintendent	Ensures training, monitoring, and enforcement of record retention procedures.
School Board	Approves the policy and ensures alignment with NHDOE and federal audit requirements.

VIII. Training and Monitoring

- Annual Federal Compliance Training for all grant-funded personnel includes record retention requirements.
- The Business Office will conduct periodic internal reviews to verify documentation completeness and retention consistency.
- Non-compliance findings will result in corrective actions and possible recovery of disallowed costs.