

PREBLE METROPOLITAN HOUSING AUTHORITY

RECORD RETENTION AND DESTRUCTION POLICY

1. Purpose

The purpose of this Policy is to ensure that necessary records and documents of Preble Metropolitan Housing Authority (PMHA) are adequately protected and maintained and to ensure that records that are no longer needed by PMHA or are of no value are discarded at the proper time. This Policy is also for the purpose of aiding employees of PMHA in understanding their obligations in retaining paper and electronic documents - including e-mail, Web files, text files, sound and movie files, PDF documents, and all Microsoft Office or other formatted files.

2. Policy

This policy represents the PMHA policy regarding the retention and disposal of records and the retention and disposal of electronic documents.

3. Administration

Attached as Appendix A is a Record Retention Schedule that is approved as the initial maintenance, retention, and disposal schedule for physical records PMHA and the retention and disposal of electronic documents. The Executive Director is the officer in charge of the administration of this Policy and the implementation of processes and procedures to ensure that the Record Retention Schedule is followed. The Administrator is also authorized to: make modifications to the Record Retention Schedule from time to time to ensure that it is in compliance with local, state and federal laws, and includes the appropriate document and record categories for PMHA; monitor local, state and federal laws affecting record retention; annually review the record retention and disposal program; and monitor compliance with this Policy.

4. Suspension of Record Disposal in Event of Litigation or Claims

In the event PMHA is served with any subpoena or request for documents or any employee becomes aware of a governmental investigation or audit concerning PMHA or the commencement of any litigation against or concerning PMHA, such employee shall inform the Administrator and any further disposal of documents shall be suspended until such time as the Administrator, with the advice of counsel, determines otherwise. The Administrator shall take such steps as are necessary to promptly inform all staff of any suspension in the further disposal of document.

5. Applicability

This Policy applies to all physical records generated during PMHA's operation, including both original documents and reproductions. It also applies to the electronic documents described above.

This Policy was approved by the Board of Directors of Preble Metropolitan Housing Authority on

October 26, 2020

APPENDIX A

The Record Retention Schedule is organized as follows:

Section Topic

- A. Accounting and Finance
- B. Contracts
- C. Corporate Records
- D. Correspondence and Internal Memoranda
- E. Electronic Documents
- F. Grant Records
- G. Insurance Records
- H. Legal Files and Papers
- I. Miscellaneous
- J. Payroll Documents
- K. Pension Documents
- L. Personnel Records
- M. Property Records
- N. Tax Records
- O. Contribution Records
- P. Programs and Services Records
- Q. Fiscal Sponsor Project Records

A. Accounting and Finance

Record Type	Retention Period
Accounts Payable ledgers and schedules	7 years
Cash Receipts and Accounts Receivable schedules	7 years
Annual Audit Reports and Financial Statements	Permanent
Work papers and other documents that relate to the completion of Annual Audit Reports	7 years after completion of audit
Annual Plans and Budgets	2 years
Bank Statements and Canceled Checks	7 years
Employee Expense Reports	7 years

Record Type	Retention Period
General Ledgers	Permanent
Interim Financial Statements	7 years
Notes Receivable ledgers and schedules	7 years
Investment Records	7 years after sale of Investment

B. Contracts

Record Type	Retention Period
Contracts and related correspondence (including any proposal that resulted in the contract and all other supportive documentation)	15 years after expiration or termination of contract

C. Corporate Records

Record Type	Retention Period
Corporate Records (minute books, signed minutes of the Board and all committees, corporate seals, articles of incorporation, bylaws, annual corporate reports)	Permanent
Licenses and Permits	Permanent

D. Correspondence and Internal Memoranda

General Principle: Most correspondence and internal memoranda should be retained for the same period as the document they pertain to or support. For instance, a letter pertaining to a particular contract would be retained as long as the contract (15 years after expiration). It is recommended that records that support a particular project be kept with the project and take on the retention time of that particular project file.

Correspondence or memoranda that do not pertain to documents having a prescribed retention period should generally be discarded sooner. These may be divided into two general categories:

1. Those pertaining to routine matters and having no significant, lasting consequence should be discarded *within two years*. Some examples include:
 - Routine letters and notes that require no acknowledgment or follow-up, such as notes of appreciation, congratulations, letters of transmittal, and plans for meetings.
 - Form letters that require no follow-up.
 - Letters of general inquiry and replies that complete a cycle of correspondence.
 - Letters or complaints requesting specific action that have no further value after changes are made or action taken (such as name or address change).
 - Other letters of inconsequential subject matter or close correspondence to which no further reference will be necessary.
 - Chronological correspondence files.

Please note that copies of interoffice correspondence and documents where a copy will be in the originating department file should be read and destroyed, unless that information provides reference to or direction to other documents and must be kept for project traceability.

2. Those pertaining to non-routine matters or having significant lasting consequences should generally be retained permanently.

E. Electronic Documents

1. **Electronic Mail:** Not all e-mail needs to be retained, depending on the subject matter.
 - All e-mail from internal or external sources is to be deleted from employee computers after 24 months.
 - Staff will strive to keep all but an insignificant minority of their e-mail related to business issues.
 - PMHA will archive e-mail for a minimum of six years after the employee has deleted it, after which time the e-mail will be permanently deleted from the server.
 - All PMHA business-related e-mail should be downloaded to a service center or user directory on the server.
 - Staff will not store or transfer PMHA-related e-mail on non-work-related computers except as necessary or appropriate for PMHA purposes.
 - Staff will take care not to send confidential/proprietary PMHA information to outside sources.

- Any e-mail staff deems vital to the performance of their job should be copied to the staff's specific folder and printed and stored in the employee's workspace.
2. **Electronic Documents:** including Microsoft Office Suite and PDF files. Retention also depends on the subject matter.
 - **PDF documents** –the length of time that a PDF file should be retained should be based upon the content of the file and the category under the various sections of this policy. The maximum period that a PDF file should be retained is 15 years. PDF files the employee deems vital to the performance of his or her job should be printed and stored in the employee's workspace.
 - **Text/formatted files** – staff will conduct annual review of all text/formatted files (e.g., Microsoft Word documents) and will delete all those they consider unnecessary or outdated. After five years all text files will be deleted from the network and the staff's desktop/laptop. Text/formatted files the staff deems vital to the performance of their job should be printed and stored in the staff's workplace.
 3. **Web Page Files: Internet Cookies**
 - All workstations: Internet Explorer should be scheduled to delete Internet cookies once per month.
 4. PMHA does not automatically delete electronic files beyond the dates specified in this Policy. It is the responsibility of all staff to adhere to the guidelines specified in this Policy.

Each month PMHA will run a backup copy of all electronic files (including e-mail) on PMHA's servers. This backup is a safeguard to retrieve lost information within a one-year retrieval period should documents on the network experience problems. The backup copy is considered a safeguard for the record retention system of PMHA but is not considered an official repository of PMHA records. All monthly and yearly backups are stored offsite.

In certain cases, a document will be maintained in both paper and electronic form. In such cases the official document will be the electronic document.

F. Grant Records

Record Type	Retention Period
Original Grant Proposal	7 years after completion of grant period
Grant agreement and subsequent modifications, if applicable	7 years after completion of grant period
All requested IRS/grantee correspondence including determination letters and "no change" in exempt status letters	7 years after completion of grant period
Final grantee reports, both financial and narrative	7 years after completion of grant period
All evidence of returned grant funds	7 years after completion of grant period
All pertinent formal correspondence including opinion letters of counsel	7 years after completion of grant period
Report assessment forms	7 years after completion of grant period
Documentation relating to grantee evidence of invoices and matching or challenge grants that would support grantee compliance with the grant agreement	7 years after completion of grant period
Pre-grant inquiry forms and other documentation for expenditure responsibility grants	7 years after completion of grant period
Grantee work product produced with the grant funds	7 years after completion of grant period

G. Insurance Records

Record Type	Retention Period
Annual Loss Summaries	10 years
Audits and Adjustments	3 years after final adjustment
Certificates Issued to Miami Valley Community Action Partnership	Permanent
Claims Files (including correspondence, medical records, injury documentation, etc.)	Permanent
Group Insurance Plans -Active Employees	Until Plan is amended or terminated
Group Insurance Plans –Retirees	Permanent or until 6 years after death of last eligible participant
Inspections	3 years
Insurance Policies (including expired policies)	Permanent
Journal Entry Support Data	7 years
Loss Runs	10 years
Releases and Settlements	25 years

H. Legal Files and Papers

Record Type	Retention Period
Legal Memorandum and Opinions (including all subject matter files)	7 years after close of matter
Litigation Files	1 year after expiration of appeals or time for filing appeals
Court Orders	Permanent
Requests for Departure from Records Retention Plan	10 years

I. **Miscellaneous**

Record Type	Retention Period
Consultants' Reports	2 years
Material of Historical Value (including pictures, publications)	Permanent
Policy and Procedures Manuals (Originals)	Current version with revision history
Policy and Procedures Manuals – Copies	Permanent

J. **Payroll Documents**

Record Type	Retention Period
Employee Deduction Authorizations	4 years after termination
Payroll Deductions	Termination + 7 years
W-2 and W-4 Forms	Termination + 7 years
Garnishments, Assignments, Attachments	Termination + 7 years
Labor Distribution Cost Records	7 years
Payroll Registers (gross and net)	7 years
Timecards /Sheets	3 years
Unclaimed Wage Records	6 years

K. **Retirement Plan Documents and Supporting Employee Data**

General Principle: 401(K) and/or pension documents and supporting employee data shall be kept in such a manner that allows the Administrator to establish at all times whether or not any benefit is payable to any person and if so the amount of such benefit.

Record Type	Retention Period
Retirement, Pension and 401(K) Records	Permanent

L. Personnel Records

Record Type	Retention Period
Commissions/Bonuses/Incentives/Awards	7 years
EE0-1/EE0-2 -Employer Information Reports	2 years after superseded or filing (whichever is longer)
Employee Earnings Records	Separation + 7 years
Employee Handbooks	1 copy kept permanently
Employee Medical Records	Separation + 7 years
Employee Personnel Records (including individual attendance records, application forms, job, or status change records, performance evaluations, termination papers, withholding information, garnishments, test results, training and qualification records)	Separation + 7 years
Employment Contracts –Individual	15 years after separation
Employment Records -correspondence with employment agencies and advertisements for job openings	Separation + 7 years
Employment Records -all non-hired applicants (including all applications and resumes -whether solicited or unsolicited, results of post-offer, pre-employment physicals, results of background investigations, if any, related correspondence)	2-4 years (4 years) if file contains any correspondence which might be construed as an offer)
Job Description	3 years after suspended
Personnel Count Records	3 years
Forms I-9	3 years after hiring or 1 year after separation if later

M. **Property Records**

Record Type	Retention Period
Correspondence, property deeds, Assessments, licenses, rights of way	Permanent
Original Purchase/Sale/Lease Agreement	Permanent
Property Insurance Policies	Permanent

N. **Tax Records**

General Principle: PMHA must keep books of account or records as are sufficient to establish amount of gross income, deductions, credits, or other matters required to be shown in any such return.

These documents and records shall be kept for as long as the contents thereof may become material in the administration of federal, state, and local income, franchise and property tax laws.

Record Type	Retention Period
Tax=Exemption Documents and related correspondence	Permanent
IRS Ruling	Permanent
Excise Tax Records	7 years
Payroll Tax Records	7 years
Tax Bills, Receipts, Statements	7 years
Tax Returns – Income, Franchise Property	Permanent
Tax Work paper Packages – Originals	7 years
Sales/Use Tax Records	7 years
Annual Information Returns Federal and State	Permanent
IRS or other Government Audit Records	Permanent

0. **Contribution Records**

Record Type	Retention Period
Records of Contributions	Permanent
PMHA's or other documents evidencing terms of gifts	Permanent

P. **Program and Service Records**

Record Type	Retention Period
Attendance Records	7 years
Program statistics, etc.	7 years
Research and Publications	Permanent (1 copy only)

Q. **Fiscal-Sponsor Project Records**

Record Type	Retention Period
Sponsorship Agreements	Permanent