

2327-1 Local Records Retention Schedule 2327-1

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 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 the attorney representing the district authorizing resumption of the routine destruction of those records.

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, the requested material shall be preserved for no less than 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 the attorney representing the District authorizing destruction of the records has been received.

Retention Periods

The General Education Provisions Act (GEPA) 20 U.S.C. 1232f requires that 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 that 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, 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.

Special Education Records

The District shall retain a student's special education records until at least the student's twenty-fifth (25th) birthday, unless written consent, or a written request to destroy the records, is received from the parent/guardian or, when applicable, the adult (eligible) student.

The District shall inform parents/guardians when personally identifiable information collected, maintained, or used in relation to the provision of special education for their student is no longer needed to provide educational services to the child. The information must be destroyed at the request of the parents/guardians. However, 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.

The District shall maintain a copy of the last Individualized Education Plan ("IEP") that was in effect prior to the student's exit from special education until the student's sixtieth (60th) birthday.

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.

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

Type of Record	Statute, Rule, or other legal authority – if none listed the retention period is a recommendation	Retention Period
<i>Business Records:</i>		
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), Warrants, Annual Meeting Minutes, Budgets (District & SAU)	RSA 33-A:3-a	Permanent
Application for Federal Grants	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
Architectural Plans		Permanent
Asbestos Removal		Permanent
Bank Deposit Slips	RSA 33-A:3-a	6 years
Bonds and continuation certificates	RSA 33-A:3-a (expiration plus 2 years)	Permanent
Budget Worksheets		End of budget year, plus 1 year

Cash receipts, disbursement records, checks	RSA 33-A:3-a	Until Audited and at least 6 years after last entry
Child Labor Permits		1 year
Work-study	29 C.F.R. §570.37	3 years from date of enrollment
Construction Contracts, Capital projects, fixed assets that require accountability after acquired*	RSA 33-A:3-a (Life of project/asset)	Life of contract, building, asset plus 20 years
Engineering Surveys		Permanent
Unsuccessful bids	RSA 33-A:3-a (Completion of project, plus one year)	Life of contract plus 3 years
Certified Educator		Permanent
COBRA Notices	42 U.S.C. 300bb-1, et. seq.(3 years) ERISA 29 U.S.C. §1027 (6 years)	6 years from date of issue
Collective Bargaining Agreements		Permanent
Correspondence for Business transactions*		Life of subject matter plus 4 years
Correspondence - General		3 years or longer when historic/useful
Correspondence Transitory	RSA 33-A:3-a	As needed for reference
Deeds		Permanent
District Meeting Minutes & Warrant		Permanent
Insurance policies	RSA 33-A:3-a	Permanent
Notes (loan documents)	RSA 33-A:3-a	Until paid, Audited, plus 3 years
Student Activities Records/Accounts	RSA 33-A:3-a (bank deposit slips and statements 6 years)	Until Audited, plus 6 years
Enrollment Reports:		
Fall Reports	A12A (RSA 189:28)	Permanent
Pupil Registers	RSA 189:27-b	Permanent
Resident Pupil Membership Forms		14 years
School Opening Reports		3 years

Statistical Report	A-3 (RSA 189:28)	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
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*
MS-22 Budget Form		6 years
MS-23 Budget Form		6 years
MS-25 Budget Form		Permanent
Minutes of Board Meetings, Board Committees	RSA 91-A:2, II, RSA 33-A:3-a	Permanent
Purchase Orders*		Until Audited, plus 1 year
Request for Payment Vouchers*		Until Audited, plus 1 year
Requisitions*		Until Audited, plus 1 year
Retirement Reports – Monthly		1 year
Time Cards:		
Bus Drivers	Lab 803.03. Notification and Records no less than 4 years	5 years
Custodial	Lab 803.03. Notification and Records no less than 4 years	5 years
Secretarial	Lab 803.03. Notification and Records no less than 4 years	5 years
Substitute Teachers pay slips	Lab 803.03. Notification and Records no less than 4 years	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 Reimbursements*	Until Audit, plus 1 year	3 years*
Treasurer's Receipts – canceled checks		6 years
Treasurer's Report		6 years
Vocational Education:		
AVI Forms		1 year
Vocational Center Regional Contracts		20 years
Federal Vocational Forms*		6 years
Vouchers Manifests*		Until Audit, plus 1 year
Tax Forms:		
W-2's, 1099 *	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 Withholding Exemption Certificate	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	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-E Quarterly 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	Term of Employment, plus 50 years

Application for employment - Successful	RSA 33-A:3-a	Term of Employment, plus 50 years
	Unsuccessful applicants: current year, plus 3 years.	
Attendance Records:		
Leaves	Family Medical Leave Act – 3 years	3 years
Request for Leaves		1 year
Class Observation Forms		1 year
Criminal Record Check:		
No criminal record	RSA 189:13-a (Superintendent only)	Destroy immediately after review
Criminal record	RSA 189:13-a (Superintendent only)	Destroy within 30 days of receipt
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
Deferred Compensation plans	RSA 33-A:3-a	7 years
Dues 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	RSA 33-A:3-a. – Personnel record	Term of Employment, plus 50 years
HIPPA Documentation	RSA 33-A:3-a. – Personnel record	Term of Employment, plus 50 years
	HIPPA: 45 C.F.R. §164,316(b) & .530(j) – 6 years. HITECH 42 U.S.C. §17938	
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	29 C.F.R. §1627.3(One year from date of personnel action)	Term of Employment, plus 50 years

personnel action	RSA 33-A:3-a. – Personnel record	
	29 C.F.R. §1910.1020 (term of employment plus 30 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 (1 year from date of action)	Term of Employment, plus 50 years
	RSA 33-A:3-a. – Personnel record	
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. §382.401	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
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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* = If record related to federal funds:

Federal Funds

Records of amounts and disposition/use of federal funds, 20 U.S.C. 1232f, (a):

"Each recipient of Federal funds under any applicable program through any grant, sub-grant, cooperative agreement, loan, or other arrangement shall keep records which fully disclose the amount and disposition by the recipient of those funds, the total cost of the activity for which the funds are used, the share of that cost provided from other sources, and such other records as will facilitate an effective financial or programmatic audit. The recipient shall maintain such records for three years after the completion of the activity for which the funds are used."

Adopted: 10/2019

Legal References:

RSA 91-A, Right to Know Law

RSA 189:29-a, Records Retention and Disposition

NH Code of Administrative Rules, Section Ed 306.04(a)(4), Records Retention

NH Code of Administrative Rules, Section Ed 306.04(h), Records Retention

NH Code of Administrative Rules, Section Ed. 1119.01, Confidentiality Requirements

20 U.S.C. 1232g, Family Educational Rights and Privacy Act (FERPA)

Related Policies: 5020, 5030, 2413