

LOCAL RECORDS RETENTION SCHEDULE**EHB-R**See Board Policy: EHB
Related Policies: EHAB and JRA

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

A. Special Education Records.

1. Upon a student's graduation from high school, his or her parent(s)/guardian(s) may request in writing that VLACS destroy the student's special education records, including any final individualized education program.
2. 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.
3. 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, VLACS 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.
4. 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.
5. VLACS shall provide parents/guardians, or where applicable, the adult student, with a written notice of VLACS's document destruction policies upon the student's graduation with a regular high school diploma or at the transfer of rights, whichever occurs first.
6. VLACS shall provide public notice of its document destruction policy at least annually.

B. Litigation Hold.

On receipt of notice from legal counsel representing VLACS 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 VLACS has received a written directive from the attorney representing VLACS authorizing resumption of the routine destruction of those records.

C. Right-to-Know Request - Hold.

On receipt of a Right-to-Know law request to inspect or copy governmental records, the Chief Executive Officer 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 VLACS authorizing destruction of the records has been received.

D. Electronic Records.

For legal purposes, electronic records and communications are no different than paper documents. The state law on preservation of electronic records, RSA 33-A:5-a Electronic Records, does not explicitly apply to school districts, but does provide guidance: "Electronic records as defined in RSA 5:29, VI and designated on the disposition schedule under RSA 33-A:3-a to be retained for more than 10 years shall be transferred to paper or microfilm, or stored in portable document format/archival (PDF/A) on a medium from which it is readily retrievable. Electronic records designated on the disposition schedule to be retained for less than 10 years may be retained solely electronically if so, approved by [Chief Executive Officer] responsible for the records. The [Chief Executive Officer] is responsible for assuring the accessibility of the records for the mandated period.

E. Retention Period Schedule.

The following schedule shall apply to all records obtained, created, or maintained by VLACS, irrespective of the specific medium of the record, i.e., paper, electronic, digital, cloud, etc. The Chief Executive Officer will identify those persons responsible for the retention /destruction of records in accordance with the schedule.

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 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, 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.

Type of Record	Statute, Rule, or Other Legal Authority If not listed the retention period is a recommendation	Retention Period	Responsible Party
Business Records			
Accident Reports:			
· Employee		Term of employment, plus 6 years	Human Resources
· Student		Age of majority, plus 6 years	Human Resources
Accounts Receivable	RSA 33-A:3-a	Until audited, plus 1 year	Accounting Assistant

Annual Audit	RSA 33-A:3-a (10 years)	Permanent	Chief Financial Officer
Annual Report, Budgets	RSA 33-A:3-a	Permanent	Chief Financial Officer
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	Chief Financial Officer
Architectural Plans		Permanent	Chief Financial Officer
Asbestos Removal		Permanent	Chief Financial Officer
Bank Deposit Slips	RSA 33-A:3-a	6 years	Accounting Assistant
Bonds and continuation certificates	RSA 33-A:3-a (expiration plus 2 years)	Permanent	Chief Financial Officer
Budget Worksheets		End of budget year, plus 1 year	Chief Financial Officer
Cash receipts, disbursement records, checks	RSA 33-A:3-a	Until Audited and at least 6 years after last entry	Accounting Assistant
Child Labor Permits		1 year	Receptionist
Work-study	29 C.F.R. §570.37	3 years from date of enrollment	High School Building Administrative Assistant
Contracts:*	RSA 33-A:3-a (Life of project or purchase)	Life of contract plus 3 years	Chief Financial Officer
·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	Chief Financial Officer

·Engineering Surveys		Permanent	Chief Financial Officer
·Unsuccessful bids	RSA 33-A:3-a (Completion of project, plus one year)	Life of contract plus 3 years	Chief Financial Officer
Certified Educator		Permanent	Chief Executive Officer
COBRA Notices	42 U.S.C. 300bb-1, <i>et. seq.</i> (3 years)	6 years from date of issue	Human Resources
	ERISA 29 U.S.C. §1027 (6 years)		Human Resources
Correspondence for Business transactions*		Life of subject matter plus 4 years	Chief Financial Officer
Correspondence - General		3 years or longer when historic/useful	Chief Executive Officer
Correspondence Transitory	RSA 33-A:3-a	As needed for reference	Chief Executive Officer
Deeds		Permanent	Chief Financial Officer
Insurance policies	RSA 33-A:3-a	Permanent	Human Resources
Notes (loan documents)	RSA 33-A:3-a	Until paid, Audited, plus 3 years	Chief Financial Officer
Student Activities Records/Accounts	RSA 33-A:3-a (bank deposit slips and statements 6 years)	Until Audited, plus 6 years	Building Administrative Assistants
Enrollment Reports:			
·Fall Reports A12A (RSA 189:28)		Permanent	Building Administrative Assistants
·Pupil Registers	RSA 189:27-b	Permanent	Building Administrative Assistants

·Resident Pupil Membership Forms		14 years	Building Administrative Assistants
·School Opening Reports		3 years	Building Administrative Assistants
·Statistical Report A-3 (RSA 189:28)		Permanent	Building Administrative Assistants
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	Chief Financial Officer Federal Funds Manager
FICA Reports – monthly		7 years	Accounting Assistant
Fixed Assets Schedule		Permanent/as updated	Chief Financial Officer
Form C-2 Unemployment		6 years	Human Resources
Wage Report (DES 100)		6 years	Human Resources
Invoices*	Until Audited, plus 1 year	3 years*	Accounting Assistant
MS-22 Budget Form		6 years	Chief Financial Officer
MS-25 Budget Form		Permanent	Chief Financial Officer
Minutes of Board Meetings, Board Committees	RSA 91-A:2, II, RSA 33-A:3-a	Permanent	Chief Executive Officer Administrative Assistant
Purchase Orders*		Until Audited, plus 1 year	Accounting Assistant
Request for Payment Vouchers*		Until Audited, plus 1 year	Accounting Assistant

Requisitions*		Until Audited, plus 1 year	Accounting Assistant
Retirement Reports – Monthly		1 year	Accounting Assistant
Timecards:			Human Resources
·Custodial	Lab 803.03. Notification and Records no less than 4 years	5 years	Accounting Assistant
·Secretarial	Lab 803.03. Notification and Records no less than 4 years	5 years	Accounting Assistant
·Substitute Teachers pay slips	Lab 803.03. Notification and Records no less than 4 years	5 years	Accounting Assistant
Payroll Records	RSA 33-A:3-a Audited, plus 2 years	6 years	Accounting Assistant
	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		Accounting Assistant
Travel Reimbursements*	Until Audit, plus 1 year	3 years*	Accounting Assistant
Treasurer’s Receipts – canceled checks		6 years	Chief Financial Officer
Treasurer’s Report		6 years	Chief Financial Officer
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	Accounting Assistant

·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	Accounting Assistant
·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	Accounting Assistant
·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	Accounting Assistant
Personnel Records	RSA 33-A:3-a. Retirement or termination, plus 50 years	Term of Employment, plus 50 years	Human Resources
Application for employment - Successful	RSA 33-A:3-a	Term of Employment, plus 50 years	Human Resources
	Unsuccessful applicants: current year, plus 3 years.		Human Resources
Attendance Records:			
·Leaves	Family Medical Leave Act – 3 years	3 years	Human Resources
·Request for Leaves		1 year	Human Resources

Class Observation Forms		1 year	School Administration Chief Executive Officer
Criminal Record Check:			
·No criminal record	RSA 189:13-a (Chief Executive Officer only)	Destroy immediately after review	Human Resources
·Criminal record	RSA 189:13-a (Chief Executive Officer only)	Destroy within 30 days of receipt	Human Resources
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	Student Services Director
Deferred Compensation plans	RSA 33-A:3-a	7 years	Accounting Assistant
Dues Authorization	RSA 33-A:3-a. – Personnel record	Term of Employment, plus 50 years	Human Resources
Employment test papers with results	29 C.F.R. §1627.3	One year from date of personnel action	Human Resources
Evaluations	RSA 33-A:3-a. – Personnel record	Term of Employment, plus 50 years	Human Resources
HIPAA Documentation	RSA 33-A:3-a. – Personnel record	Term of Employment, plus 50 years	Human Resources
	HIPAA: 45 C.F.R. §164,316(b) & .530(j) – 6 years. HITECH 42 U.S.C. §17938		Human Resources
Labor-PELRB actions	RSA 33-A:3-a	Permanent	Chief Financial Officer

Labor Negotiations	RSA 33-A:3-a	Permanent	Chief Financial Officer Chief Executive Officer
Legal Actions - lawsuits	RSA 33-A:3-a	Permanent	Chief Executive Officer
Medical Benefits Application	RSA 33-A:3-a. – Personnel record	Term of Employment, plus 50 years	Human Resources
Medical exams, Physical examinations used for personnel action	29 C.F.R. §1627.3(One year from date of personnel action)	Term of Employment, plus 50 years	Human Resources
	RSA 33-A:3-a. – Personnel record		Human Resources
	29 C.F.R. §1910.1020 (term of employment plus 30 years)		Human Resources
Oaths of Office	RSA 33-A:3-a Term, plus 3 years	Permanent	Chief Financial Officer
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	Human Resources
	RSA 33-A:3-a. – Personnel record		Human Resources
Recruitment Documents	29 C.F.R. §1627.3	One year from date of personnel action	Human Resources
Re-employment Letter of Assurance	RSA 33-A:3-a. – Personnel record	Term of Employment, plus 50 years	Human Resources
Retirement application	RSA 33-A:3-a. – Personnel record	Term of Employment, plus 50 years	Human Resources

Separation from Employment Form/Letter	RSA 33-A:3-a. – Personnel record	Term of Employment, plus 50 years	Human Resources
Settlement agreements, even if in anticipation of a lawsuit	RSA 91-A:4, VI (10 years)	Permanent	Chief Executive Officer
Staff Development Plan	Term of Employment, plus 50 years	Term of Employment, plus 50 years	Chief Executive Officer
Substitute Teacher Lists		7 years	Human Resources
Student Records:			
Applications for Free/Reduced Lunch		6 years	Chief Financial Officer Accounting Assistant
Assessment Results	Ed 306.04 <u>Policy Development</u> , (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	School Guidance Office
Attendance	Ed 306.04 <u>Policy Development</u> , (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	Building Administrative Assistants
Disciplinary Records		Term of Enrollment, plus 3 years	School Administration
Emergency Information Form		1 year/as updated	Building Administrative Assistants
Grades	Ed 306.04 <u>Policy Development</u> , (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	School Administration School Guidance Office
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	Building Administrative Assistants

Registration Form		Term of Enrollment, plus 3 years	Building Administrative Assistants
Student Handbook		1 copy of each edition Permanent	School Administration
Transcripts	Ed 306.04 <u>Policy Development</u> , (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	School Guidance Office
Internal Records:			
Child Abuse Reports/Allegations		Permanent	Student Services Director
Criminal Investigation		Permanent	Chief Executive Officer Exeter Police Department
Personnel Investigations		Permanent	Chief Executive Officer
Sexual Harassment		Permanent	Student Services Director
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	Chief Financial Officer
Special Education Records:	At a minimum, records for Special Education students should be kept as long as the student is in a program and there is district liability for the education of the student.	All individual Special Education Records can be destroyed after the student turns 26.	Director of Full-Time Programs

Date Adopted: January, 2013

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