

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 |
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| 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 | Finance Assistant |

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| 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 | Finance 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 | FinanceAssistant |
| Child Labor Permits | | 1 year | Receptionist |
| Work-study | 29 C.F.R. §570.37 | 3 years from date of enrollment | Director of Full-Time Programs & Students |
| 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 |

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| ·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 | Administrative Assistants |
| Enrollment Reports: | | | |
| ·Fall Reports A12A (RSA 189:28) | | Permanent | Data Team Program Specialists |
| ·Pupil Registers | RSA 189:27-b | Permanent | Data Team Program Specialists |
| ·Resident Pupil Membership Forms | | 14 years | Data Team Program Specialists |

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| ·School Opening Reports | | 3 years | Data Team Program Specialists |
| ·Statistical Report A-3 (RSA 189:28) | | Permanent | Data Team Program Specialists |
| 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 | Finance 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* | Finance 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 | Finance Assistant |
| Request for Payment Vouchers* | | Until Audited, plus 1 year | Finance Assistant |
| Requisitions* | | Until Audited, plus 1 year | Finance Assistant |
| Retirement Reports – Monthly | | 1 year | Finance Assistant |

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| Timecards: | | | Human Resources |
| ·Custodial | Lab 803.03. Notification and Records no less than 4 years | 5 years | Finance Assistant |
| ·Secretarial | Lab 803.03. Notification and Records no less than 4 years | 5 years | Finance Assistant |
| ·Substitute Teachers pay slips | Lab 803.03. Notification and Records no less than 4 years | 5 years | FinanceAssistant |
| Payroll Records | RSA 33-A:3-a Audited, plus 2 years | 6 years | FinanceAssistant |
| | 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 | | Finance Assistant |
| Travel Reimbursements* | Until Audit, plus 1 year | 3 years* | Finance 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 |

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| ·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 | Finance 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 | FinanceAssistant |
| ·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 | Finance 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 |

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| 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 | Director of Full-Time Programs & Students |
| Deferred Compensation plans | RSA 33-A:3-a | 7 years | Finance 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 HIPAA: 45 C.F.R. §164,316(b) & .530(j) – 6 years. HITECH 42 U.S.C. §17938 | Term of Employment, plus 50 years | 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 |

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| 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 |

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| 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 | Director of Full-Time Programs & Students |
| 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 | Director of Full-Time Programs & Students |
| Disciplinary Records | | Term of Enrollment, plus 3 years | Director of Full-Time Programs & Students |
| Emergency Information Form | | 1 year/as updated | Director of Full-Time Programs & Students |
| 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 |
| 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 | Director of Student & Instructor Support |
| Registration Form | | Term of Enrollment, plus 3 years | Director of Full-Time Programs & Students |
| Student Handbook | | 1 copy of each edition Permanent | School Administration |

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| 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 | Director of Student & Instructor Support |
| Internal Records: | | | |
| Child Abuse Reports/Allegations | | Permanent | Director of Full-Time Programs & Students |
| Criminal Investigation | | Permanent | Chief Executive Officer Exeter Police Department |
| Personnel Investigations | | Permanent | Chief Executive Officer |
| Sexual Harassment | | Permanent | Director of Full-Time Programs & Students |
| 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 & Students |

Date Adopted: January, 2013

Revision Dates: September 22, 2022, January 2023.