

Record Retention Schedule

Definitions

For the purposes of implementing this policy and complying with NDCC 15.1-07-25.2 school district records:

- *Final action* is the month, day, and year of the last action completed by the District to fulfill obligations to an individual or entity under the applicable program, policy, regulation, or law.
- *After separation* is the month, day, and year that an employee separated from employment with the District.
- *Board minutes* are defined as minutes taken at any school board meeting where a quorum of the school board was present.
- *Closed record* is defined in NDCC 44-04-17.1 (2).
- *Exempt record* is defined in NDCC 44-04-17.1 (5).
- *Payroll record* is defined as documents containing the following:
 - Time and day of week when employee's workweek begins
 - Hours worked each day
 - Total hours worked each workweek
 - Basis on which employee's wages are paid (e.g., "\$9 per hour," "\$440 a week," "piecework")
 - Regular hourly pay rate
 - Total daily or weekly straight-time earnings
 - Total overtime earnings for the workweek
 - All additions to or deductions from the employee's wages
 - Total wages paid each pay period
 - Date of payment and the pay period covered by the payment
- *Record* is defined in NDCC 44-04-17.1(16).

Development of a District Records Retention Schedule

The Superintendent or designee shall develop a records retention schedule that complies with all applicable record retention deadlines in state and federal law. The schedule should contain retention deadlines, record destruction methods, and list a record administrator for each record.

Role of Record Administrator

Record administrators listed on the records retention schedule shall be responsible for properly retaining all records under their jurisdiction, implementing records holds when necessary, and ensuring that records are properly destroyed in accordance with destruction methods listed on the retention schedule.

Records Hold

A records hold should be placed on documents (including electronic documents such as email) when there is a need to retain a document for purposes such as, but not limited to, complying with an open records request or to prepare for foreseeable litigation (litigation hold).

Below are indicators that a records hold is required:

1. A formal complaint, subpoena, or notification of a lawsuit is received
2. Litigation is threatened

3. A regulatory or governmental body (e.g., OCR, Department of Justice, Department of Labor) begins an investigation
4. An attorney requests facts or documents related to an incident or dispute
5. An injury occurs
6. An open records request is made
7. An employee or student/parent requests access to their records

The Superintendent shall determine the duration of records hold and shall consult the district's general counsel for retention recommendations on items retained under a litigation hold.

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Retention Schedule

	Retention Period
A	
Accounts payable ledgers and schedules	7 years
Accounts receivable ledgers and schedules	7 years
Articles of incorporation	Permanently
Audit report of accountants	Permanently
B	
Background checks	6 years post separation
Bank deposit slips	3 years
Bank reconciliation	1 year
Bank and brokerage statements (not including cancelled checks)	Permanently
Benefits billing	6 years after plan year
Bills of lading	6 years
Budgets	2 years
C	
Cash books	Permanently
Checks (cancelled but see exception below)	7 years
Checks, cancelled for important payments, i.e., taxes, purchases of property, special contracts, etc. (checks should be filed with the papers pertaining to the underlying transaction)	Permanently
Contracts, mortgages, notes and leases	Permanently
D	
Deeds, mortgages, and bills of sale	Permanently
Depreciation schedules	Permanently
Duplicate deposit slips	2 years
Direct deposit	Duration of employment or until new form received
E	
Employee expense reports	3 years
Employment history card	50 years post separation
Employee payroll records (W-2, W-4, annual earnings records, etc.)	6 years
Employee personnel records (after termination)	6 years
Expense analysis and expense distribution schedules	7 years
Exit interview response	6 years post separation
F	

FMLA	5 years post separation
Federal awards <ul style="list-style-type: none"> If any litigation, claim, or audit started before expiration of 3 year period, retained until resolution and final action. Real property and equipment 3 years after final disposition. 	3 years from date of final expenditure report
Financial statements (end-of-year, other months optional)	Permanently
G	
Garnishments	7 years
General ledgers (and end-of-the year trial balances)	Permanently
Grants (state, local and foundation)	5 years
I	
I-9 Form	3 years post separation
Insurance policies (expired)	6 years
Insurance records, current accident reports, claims, policies, etc.	Permanently
Internal reports (miscellaneous)	3 years
Internal work orders	3 years
Inventories of products, materials, and supplies	7 years
Invoices to customers	8 years
Invoices from vendors	8 years
J	
Journals	Permanently
M	
Minute books for Board of Education	Permanently
N	
Notes receivable ledgers and schedules	7 years
P	
Patents and related papers	Permanently
Payroll records and summaries	8 years
Petty cash vouchers	3 years
Physical inventory tags	3 years
Property records-including costs, depreciation reserves, end-of-year trial balances, depreciation schedules, blueprints and plans	Permanently
Purchase journals	Permanently
Purchase orders (purchasing department copy)	7 years
R	
Receiving sheets	1 year

Recruitment File	6 years following hiring decision
Requisitions	1 year
Retirement and pension records	Permanently
S	
Sales records	7 years
Scrap and salvage records (inventories, sales, etc.)	7 years
Sick Leave Bank	5 years post separation
Stock Option records (expired)	7 years
Subsidiary ledgers	7 years
T	
Tax returns and worksheets, revenue agent's reports and other documents relating to determination of income tax liability	Permanently
Trade mark registrations	Permanently
U	
Union agreements	Permanently
V	
Voucher register and schedules	7 years
Voucher for payments to vendors, employees, etc. (including allowances and reimbursements of employees, officers, etc. for travel and entertainment expenses)	7 years
W	
Withholding tax statements	7 years
WSI Claims	4 years after final action