

Record Retention Schedule

Purpose: This policy establishes standards for the retention, preservation, and destruction of records in compliance with North Dakota law and applicable federal requirements. The collection, retention, and privacy of student education records are managed in accordance with AP 6910 – Student Education Records and Privacy.

Definitions

The following definitions are applicable to this policy:

- *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 time and day of week when an employee's workweek begins; hours worked each day; total hours worked each week; basis of pay; regular rate of pay; straight time and overtime earnings; all additional pay or deductions from wages; total wages paid each pay period; and 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 their 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., Office of Civil Rights, 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, in consultation with legal counsel, shall determine the duration of a records hold.

Legal Citations:

NDCC 15.1-07-25.2

NDCC ch. 44-04

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Revised 6/2026

Retention Schedule

	Record Administrator	Retention Period	Disposal Method
A			
Accounts payable ledgers and schedules	Business Office	7 years	Shred
Accounts receivable ledgers and schedules	Business Office	7 years	Shred
Articles of incorporation	Superintendents Office	Permanently	Retain
Audit report of accountants	Business Office	Permanently	Retain
B			
Background checks	Human Capital	6 years post separation	Shred
Bank deposit slips	Business Office	3 years	Recycle
Bank reconciliation	Business Office	1 year	Recycle
Bank statements (not including cancelled checks)	Business Office	7 years	Recycle
Benefits billing	Business Office	6 years after plan year	Shred
Bills of lading	Warehouse	6 years	Recycle
Brokerage statements (annual)	Business Office	Permanently	Retain
Budgets	Business Office	7 years	Recycle
C			
Cash books	Business Office	Permanently	Retain
Checks (cancelled but see exception below)	Business Office	7 years	Shred
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)	Business Office	Permanently	Retain
Contracts, mortgages, notes, and leases	Business Office	Permanently	Retain
D			
Deeds, mortgages, and bills of sale	Business Office	Permanently	Retain
Depreciation schedules	Business Office	Permanently	Retain
Duplicate deposit slips	Business Office	2 years	Shred
Direct deposit	Human Capital	Duration of employment or until new form received	Shred
E			
Employee expense reports	Business Office	3 years	Recycle
Employment history card	Human Capital	30 years post separation	Shred
Employee payroll records (W-2, W-4, annual earnings records, etc.)	Human Capital	6 years	Shred
Employee personnel records (after termination)	Human Capital	6 years	Shred
Expense analysis and expense distribution schedules	Business Office	7 years	Recycle

Exit interview response	Human Capital	6 years post separation	Shred
F			
FMLA	Human Capital	3 years post separation	Shred
Federal awards - 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.	Business Office	3 years from date of final expenditure report	Shred
Financial statements (end-of-year, other months optional)	Business Office	Permanently	Retain
G			
Garnishments	Human Capital	7 years	Shred
General and private ledgers (and end-of-the year trial balances)	Business Office	Permanently	Retain
Grants (state, local and foundation)	Business Office	5 years	Shred
I			
I-9 Form	Human Capital	3 years after hire OR 1 year post separation (whichever is later)	Shred
Insurance policies (expired)	Business Office	6 years	Recycle
Insurance records, current accident reports, claims, policies, etc.	Business Office	Permanently	Retain
Internal work orders	Facilities	3 years	Recycle
Inventories of products, materials, and supplies	Business Office	7 years	Recycle
Invoices to customers	Business Office	8 years	Shred
Invoices from vendors	Business Office	8 years	Shred
J			
Journals	Business Office	Permanently	Retain
M			
Minute books for Board of Education	Superintendent's Office	Permanently	Retain
N			
Notes receivable ledgers and schedules	Business Office	7 years	Shred
P			
Patents and related papers	Business Office	Permanently	Retain
Payroll records and summaries	Human Capital	7 years	Shred
Petty cash vouchers	Business Office	3 years	Recycle
Physical inventory tags	Business Office	3 years	Shred
Property records-including costs, depreciation reserves, end-of-year trial balances, depreciation schedules, blueprints, and plans	Business Office & Facilities	Permanently	Retain

Purchase journals	Business Office	Permanently	Retain
Purchase orders (except purchasing department copy)	Business Office	1 year	Shred
Purchase orders (purchasing department copy)	Business Office	7 years	Shred
R			
Receiving sheets	Warehouse	1 year	Recycle
Recruitment File	Human Capital	6 years following hiring decision	Shred
Requisitions	Business Office	1 year	Shred
Retirement and pension records	Human Capital	Permanently	Retain
S			
Sales records	Business Office	7 years	Recycle
Scrap and salvage records (inventories, sales, etc.)	Business Office	7 years	Recycle
Sick Leave Bank	Human Capital	5 years post separation	Shred
Subsidiary ledgers	Business Office	7 years	Shred
T			
Tax returns and worksheets, revenue agent's reports and other documents relating to determination of income tax liability	Business Office	Permanently	Retain
Trademark registrations	Business Office	Permanently	Retain
U			
Union agreements	Human Capital	Permanently	Retain
V			
Voucher register and schedules	Business Office	7 years	Shred
Voucher for payments to vendors, employees, etc. (including allowances and reimbursements of employees, officers, etc. for travel and entertainment expenses)	Business Office	7 years	Shred
W			
Withholding tax statements	Human Capital	7 years	Shred
WSI Claims	Human Capital	4 years after final action	Shred