

RECORDS RETENTION SCHEDULE

The orderly acquisition, storage and retention of School records and reports are essential for the overall efficient and effective operation of the School.

The Director of Risk Management, Vice President of Legal Affairs, and Records Management Officer shall be the Records Committee and meet annually to carry out the necessary work associated with the School's records.

The Records Committee may not review or select for its custody either of the following:

- a. Records containing personally identifiable information concerning any pupil attending a public school other than directory information, as defined in section 3319.321 of the Revised Code, without the written consent of the parent, guardian, or custodian of each such pupil who is less than eighteen years of age, or without the written consent of each such pupil who is eighteen years of age or older;
- b. Records the release of which would, according to the "Family Educational Rights and Privacy Act of 1974," 88 Stat. 571, 20 U.S.C.A. 1232g, disqualify a school or other educational institution from receiving federal funds.

Records shall be destroyed only as directed by the Records Committee.

Email and Correspondence Retention

The following retention policy for email and correspondence is endorsed by the Local Government Records Program of the Ohio Historical Society. In general, the policy is based on the premise that email does not constitute a category of records in and of itself. Rather email is a delivery medium, like paper or microfilm, and individual emails should be retained according to the information which is contained in the message. There are four categories of email and correspondence retention.

1. Non-Record Materials (delete immediately)

- A. Email messages and correspondence that do not meet the criteria of being a "public record" under R.C. 149.43, because they do not document the organization, functions, policies, decisions, procedures, operations or other activities of the office, may be deleted immediately. These emails include:
- B. Personal correspondence.
- C. Publications, promotional materials, and similar materials (unless specifically incorporated into other materials that are "records")

2. Official Records

A. Transient Retention (Retain until no longer of administrative value)

i. Transitory messages of very limited administrative value.

(e.g., a message of an upcoming meeting only has administrative value until the meeting occurs; telephone messages; drafts, and other documents which serve to convey information of temporary importance in lieu of oral communication).

B. Intermediate Retention

i. General Correspondence (Two years)

a. Internal Correspondence (letters, memos)

b. Correspondence from various individuals and organizations (requesting information or correspondence that is informative but does not attempt to influence policy)

ii. Routine Correspondence (One year)

a. Referral letters, requests for routine information, and requests for publications which are answered by standard form letters.

C. Long term Retention

i. Executive Correspondence

a. Correspondence dealing with significant aspects of the administration of their offices. (e.g., information concerning agency policies, program, fiscal, and personnel matters).

Storing Email Records

For purposes of record retention, it is acceptable to store emails: (1) in the current email system; (2) in an electronic format (e.g., in a file on a local hard drive); or (3) by saving paper print outs in a filing system.

In order to ensure that someone in the agency takes responsibility for maintaining the email record during the retention period, the School shall choose one of the following procedures:

- ___ 1. The individual who sends an email maintains the “record” copy. If an email is received from someone outside the organization, the recipient should retain it.
- ___ 2. A mailbox is created (i.e. admin@<School Name>) for individuals sending out email to copy (cc) when email is sent and retention will then be administered by the IT Department of the School or Management Company.

Records Retention Schedule

This Policy applies to all records of the School. Its purpose is to properly manage records retention and eventual disposal for both electronic and non-electronic records in order to comply with all applicable statutes, regulations, and other legal requirements, and the guidelines set forth in the following Records Retention Schedules.

Overall administration of this Policy shall be the responsibility of the Principal.

The following records retention schedule was guided by three general objectives:

1. Documenting compliance with statutory and regulatory requirements;
2. Protecting the business from future litigation; and
3. Reducing the cost of operating a business by appropriately managing space requirements.

Employment Records

1	<p><u>Selection, Recruitment and Hiring Records.</u> All personnel records or employment records, including job applications, resumes, or other hiring records for employees hired and not hired and job inquiries; advertisements or notices to the public regarding openings; promotions; training opportunities; opportunities for overtime; promotion, demotion, transfer, termination decisions; refusal to hire or re-hire documents; job orders placed with employment agencies for recruitment; candidate test papers and results; physical examination results; job aids; internal notices relating to job openings or training opportunities.</p>	<p>7 years from date of application, personnel action or termination, whichever is longer</p>
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- a. Age Discrimination in Employment Act (ADEA), 29 U.S.C. 626(a) and 29 CFR 1627.3 – must keep records one year from date of creation or date of personnel action, whichever is longer;
- b. American with Disabilities Act (ADA), 29 CFR 1602.14 – must keep records one year from date of personnel action;
- c. Civil Rights Act of 1964, 42 U.S.C. 2000e-8 and 29 CFR 1602.14, 29 CFR 1602.21 and 29 CFR 1602.7 – for employers with 15 employees or more, must keep records one year from date of application or date of personnel action, whichever is longer;
- d. Executive Order 11246/OFCCP apply to Federal contractors – must keep records pertaining to hiring criteria – for employer with 150+ employees, for two years – if less than 150 employees, for one year;
- e. Uniform Guidelines on Employee Selection Procedures, 29 CFR 1607.4 – must keep records regarding impact of the employer's hiring practices, including number of persons hired, number of applicants, and the selection criteria utilized, etc., for two years after a determination of an adverse impact;
- f. Statute of limitations for statutory liability actions in Ohio is six years under R.C. 2305.07. Under Ohio law, charges of employment discrimination are brought under R.C. 4112.01, et seq., which requires an aggrieved party to first exhaust his/her administrative remedies before filing a lawsuit; however, there are exceptions which would trigger R.C. 2305.07 and the six years statute.

2	<p><u>Employee Compensation Records.</u> Payroll information; rate of pay; compensation earned each week hours worked and certificates and notices of the Wage and Hour Administrator; collective bargaining agreements; individual contracts; time cards; payroll reports; wage rate tables; work schedules; purchase, shipping, and billing records; pay deductions or additions (bonuses); merit pay; description of pay differentials; cost determination records; vouchers for any payments to employees; job evaluations; seniority systems; age certificates; applications for disability benefits; unemployment claims; job descriptions and merit descriptions; and substitute records</p>	7 years after personnel action or termination, whichever is longer
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- a. ADEA, 29 U.S.C. 626(a) – three years for payroll records or other records containing employee name, address, and date of birth;
- b. Older Worker Benefit Protection Act 29 U.S.C. 626(a) and 626(f) – three years for payroll information;
- c. ADA, 29 CFR 1602.14 – one year – medical records must be kept separately from personnel file;
- d. Civil Rights Act of 1964 – one year for apprenticeship records – limitation period for other records varies -maximum six years under R.C. 2305.07;
- e. Davis Bacon Act, 29 CFR 5.5 – three years for payroll records containing name, address, job classification, rate of hourly, daily and weekly pay, rates of contributions or costs anticipated for fringe benefits – for apprentices, must maintain written evidence of the registration of the apprenticeship programs for three years after completion of contract;
- f. Employee Polygraph Protection Act, 29 CFR 801.30 and 29 CFR 201.35 – three years from date of test;
- g. Equal Pay Act, 29 U.S.C. 206(d) and 29 CFR 1620.32 – two years for wage rates, job evaluations and descriptions, merit or seniority systems and other descriptions;
- h. Executive Order 11246/OFCC P Rules – two years for Federal contractors with over 150 employees, and one year for Federal contractors with less than 150 employees;
- i. Fair Labor Standards Act (FLSA), 29 U.S.C. 211, 29 CFR 516.5 and 516.6 – must maintain name, job symbol, address, date of birth, occupation, information about hourly rate, hours worked each day, total weekly straight time, earnings, overtime, additions or deductions to wages, dates of payment or pay period, and purchase and sales orders for three years for hourly employees. Employer must keep basic earnings card, wage rate tables, work time schedule and customer order and invoices for two years. Employer must keep age certificates for minor employees until the date of termination of employment of a minor;
- j. Family and Medical Leave Act (FMLA), 29 CFR 825.50 – must keep detailed pay rate and employee identification, date of birth, designation of leave dates, hours of FMLA, and notices regarding FMLA for three years. Medical records must be kept confidential and separate from personnel records;
- k. Federal Unemployment Tax (FUTA) – annual records showing total wages for each employee, amount of taxable pay, etc. – four years after tax is paid under Treas. Reg, 1.6001-1. However, the information can be used to support the employer's tax records, and the statute of limitations for non-payment or underpayment of taxes in some instances can be extended beyond the normal three years to six years for civil or criminal violations, IRC 6501 et seq. Therefore, it is recommended that the records be kept for six years plus the current year;
- l. Internal Revenue Code – records about employees, their Social Security numbers, and records for remuneration must be kept for six years, plus the current year, as explained above.
- m. Social Security Act – four years, although it is recommended that the records be kept for six years, plus the current year, as explained under FUTA above;
- n. FICA – six years as explained under FUTA above;

- o. Ohio statute of limitations for actions charging violation of wage and hour laws and minimum wage is two years from the date the cause of action accrues.

3	Immigration 1-9 Forms	3 years after hire or 1 year after termination, whichever is longer
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- a. Immigration Reform and Control Act, 8 CFR 274a(2)(A) – must keep separate from personnel file.

4	Employee Benefit Plan Documents and Collective Bargaining Agreements	Until expired or superseded, plus 8 years
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- a. ADEA, 29 U.S.C. 676 – must keep employment benefit plans until they expire or are superseded, plus one year;
- b. Statute of limitations for bringing actions under ERISA for breach of fiduciary duties is six years. There is no specific statute of limitations for ERISA actions other than breach of fiduciary duties (i.e., benefits), but courts typically apply the most analogous state statute. The statute of limitations for bringing an action on a written contract under Ohio law is eight years;
- c. Health Insurance Portability and Accountability Act (HIPAA) – must keep employee medical records for six years from the date of creation or date when record was last in effect, whichever is later.

5	Pension and welfare benefit records to determine eligibility for benefits	Keep as long as needed to determine eligibility – for 8 years after termination based on contract claims for participants and indefinite for beneficiaries
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- a. Employee Retirement Income Security Act Section 209, 29 U.S.C. 1059;
- b. Employee Retirement Income Security Act Section 107, 29 U.S.C. 1027 – six years for records supporting matters disclosed on any filing; ERISA Section 413 governs actions for breach of fiduciary duties – these actions must be brought within six years of last action constituting the breach or three years after the discovery of the breach. ERISA does not specify a limitation period for other actions but most courts rely on the most analogous state statute of limitations. The Ohio statute for a contract action is eight years.

6	COBRA related documents	Keep as long as particular employee is covered by COBRA, plus follow periods under #5 above
7	Occupational Safety and Health Act (OSHA work-related injuries)	<ul style="list-style-type: none"> a. OSHA 200 or 300 log – must be logged within 2 days, must be retained for 5 years b. OSHA 101 or 301 report – retain for 5 years c. Form 300A – totals for the calendar year – retain for 5 years.
8	OSHA Employee medical records pertaining to work-related conditions, including those prepared by outside doctors	Keep for length of employment, plus 30 years
9	Additional Employer-Specific OSHA requirements (i.e., noise, chemicals, etc.)	Must consult OSHA regulations

10	Public Employment Risk Reduction Program (PERRP)	5 years following the year that records cover
11	Form EEO-1 (Employers with 100 or more employees)	Copy of most recent report for each reporting unit must be retained always be retained

Building and Operational Records

1	School Emergency Management Plan (not a public record)	Until superseded, plus 8 years
2	Tornado and fire drill records	1 year
3	Building health inspections	Until superseded, plus 2 years
4	Environmental reports and data (asbestos, etc.)	4 years
5	Asset inventory	Until superseded
6	Repair, installation, and maintenance records	8 years
7	Equipment warranty/guarantee	Life/warranty of equipment or 8 years, whichever is longer
8	Vehicle registration	Life of vehicle, plus 1 year
9	Transportation records, vehicle records	4 years
10	Staff and student handbooks	Until superseded, plus 1 year
11	Administrative regulations or procedures	Until superseded, plus 1 year
12	School calendars	2 years
13	Field trip forms, volunteer driver forms	2 years

Tax and Business Records

1	Depreciation schedules and documents supporting depreciation decisions	Must keep for entire period of depreciation, plus 7 years
2	Capital gain and all documents supporting taxpayer's determination of basis, including receipts, purchase orders, invoices, etc.	Must keep for full period that property is maintained, plus 7 years
3	Federal, state, and local tax returns, and any documents supporting the returns, tax audits, and adjustments	7 years

- a. IRC 6501(a) and 6501(e) govern the limitation period under the Internal Revenue Code – three to six years;
- b. Ohio's limitation period is four years.

4	Monthly trial balances, worksheets, accounts payable, receivables	Keep at least 7 years. Some records may have to be kept longer depending on the type of documents they support
5	Receipts, deposit slips, budget/appropriation records, sales records	4 years
6	Annual Reports - Audit Reports, Ledgers	Permanent
7	Payroll Earning Records, W-4's and 1099 Misc.	7 years
8	Worker's Compensation	10 years after financial payment made

- a. Federal recommendation Treas. Reg. 1.6001-1 – four years;
- b. Statute of limitation period for tax collection is three to six years;
- c. Ohio limitation period is four years.

9	State and federal grant files	10 years
10	Food service records – menus, food production, milk sold, students served, cash register tape, daily reports, free and reduced lunch reports, inventories,	4 years
11	Unsuccessful bids and specifications	1 year
12	Purchase orders, invoices, successful bids, agreements, contracts, leases, rental information (use of facilities), notes	8 years after expiration date

- a. The limitations period for written contracts under Ohio law is now eight years, therefore any document that would support a contract must be kept for the length of the contract plus the limitation period.

13	Minute books, agendas, charter, by-laws, etc.	Permanent
14	Board Meeting Notes	Until superseded
15	Board policy books and other adopted policies	Until superseded, plus 1 year
16	Correspondence	Depends on the underlying reasons for the correspondence. If it supports a contract, keep for 8 years. If it is simple, ordinary course, keep for 4 years.
17	Deeds, bills of sale, blueprints, capital stock certificates	Permanent
18	Trademarks, registrations, and copyrights	Permanent
19	Court decisions, claims, and litigation documents	Permanent
20	Civil rights, civil services, and disciplinary reports	Permanent
21	Insurance policies	15 years after expiration, provided all claims settled
22	Record disposal forms	10 years

Student Records

Student records are not public records because the release of these records is prohibited by the Family and Educational Rights and Privacy Act (FERPA), 20 U.S.C. 1232g. However, the School retains student records under the following schedule. If a student transfers to another school, the School shall maintain student records according to this schedule.

Notwithstanding any time listed in the retention schedule, a record may not be destroyed if there is an outstanding student or parent request to inspect the file. See 34 CFR 99.10(e).

1	Student enrollment records, applications, birth certificates, withdrawal, and attendance records	1 year from withdrawal or graduation
2	Grades and transcripts, activities records, individual test results, foreign exchange records, and disciplinary records	If student graduates from this School, permanently. If student withdraws before graduation, for 1 year after records are transferred.
3	Free and reduced price lunch application	4 years

4	Student emergency information, health/medical records, accident reports	2 years after withdrawal or graduation from the School
5	Records of students receiving services under IDEA: name, address, telephone number, grades, attendance record, intervention records, classes attended, grade level completed, year completed, all due process or other notices, and all IEPs or other plans	2 years after students expected date of graduation from any school

- a. 34 CFR 300.573, OAC 3301-51-04 – school must inform parent when personally identifiable information that was collected, maintained, or used under Part B of IDEA is no longer needed and when it is destroyed

Investigations

Records subject to an investigation or the subject of a claim must be retained for as long as the claim or the investigation remains pending and can thereafter only be discarded after consultation with legal counsel.

Storing E-mail Records

For purposes of records retention, it is acceptable to store e-mails: (1) in the current e-mail system; (2) in an electronic format (e.g., in a file on a local hard drive); or (3) by saving paper print outs in a filing system.

In order to ensure that someone in the corporation takes responsibility for maintaining the e-mail records during the retention period, the corporation shall choose one of the following procedures:

- ___ 1. The individual who sends an e-mail maintains the “record” copy. If an e-mail is received from someone outside the organization, the recipient should retain it.
- ___ 2. A mailbox is for individuals sending out email to copy (cc) when email is sent.