

**Board of Education Record Retention**

The secretary of the Board of Education shall be responsible for the maintenance, preservation and accuracy of all district records according to the following schedule:

<b>Type of Record</b>	<b>Length of Preservation</b>
Secretary’s financial records	Permanently
Treasurer’s financial records	Permanently
Annual financial report	Permanently
Minutes of the Board of Directors	Permanently
Bonds and bond coupons	Permanently
Annual budget	Permanently
Annual audit reports	Permanently
Records of payment of judgements against the School District	Twenty Years
Cancelled warrants, check stubs, bank statements, bills, invoices and related records	Five Years
Written contracts	Ten Years beyond the end of the contract
Recordings of closed meetings	One Year beyond the date of the meeting
Program grants	Per Grant Requirements
Non-payroll human resource records	Per Guidelines
Payroll records	Per Guidelines

School district records and employee records shall be maintained in the Administration Building of the district. Employee records shall be maintained by the superintendent, building administrators, an employee’s immediate supervisor and the board secretary.

Adopted: April 13, 1987  
 Revised: February 11, 2013  
 Revised: February 12, 2018

## **Board of Education Records**

### Records Retention

Iowa law makes no particular reference to the retention of school district records except that the school board is authorized to make rules and regulations for the care of school property (279.8). The Statute of Limitations (Chapter 614) and the Iowa Municipal Record Manual, 1982, are the basis for the following suggested procedures. It is suggested that school districts explore the economics of microfilming all permanent district records.

### Board Records

- The official minutes of the school board, including resolutions, should be retained permanently.
- Board meeting agendas should be retained 2 years.
- Detailed minutes and audio/digital tapes of closed sessions should be retained at least 1 year beyond the date of the meeting.
- A copy of the board policies should be retained until superseded.
- Oaths of office should be retained permanently with the minutes.
- Bids accepted should be retained for 5 years.
- Bids rejected should be retained for 1 year beyond audit.
- Citizen petitions should be retained 3 years after close of issue.
- Ballots should be retained 6 months after the election if not contested.
- Articles of Incorporation should be retained permanently.
- Records of patents, copyrights, trademarks, etc. should be retained permanently.

### Correspondence

- Financial correspondence should be retained 5 years.
- Personnel correspondence should be retained 7 years after termination.
- Credit and collection correspondence should be retained 7 years.
- General correspondence should be retained 3 years or as long as administratively useful or of historical value.

### Financial Reports and Records

- The secretary's and treasurer's financial accounting records should be retained permanently (general ledger, annual financial report, CAR).
- Disbursement journals/register, receipt journals/register, check register, general journals, and bank statements should be retained 10 years.
- Cancelled warrants, check stubs, bills, invoices, receipts, purchase orders, requisitions, petty cash vouchers, cost accounting computations, investment records, and bank reconciliations should be retained 5 years.
- Records and reports regarding uncollectible accounts should be retained 10 years.
- Interim financial reports should be retained 5 years.
- Claims for sales tax or fuel tax refunds should be retained 5 years.

- Also licensed distributors, dealers and users must retain for 3 years copies of bills of lading or manifests, purchase invoices, copies of sales invoices, exemption certificates, purchase records, sales records, copies of reports filed with the Department of Revenue, Iowa export schedules, copies of credit memos, and cancelled checks and cash register.
- Audits should be retained permanently.

#### Budget

- Budget estimates should be retained 5 years, however, it is recommended that a copy of the detailed budget be retained permanently for research purposes.
- Final budget and certification summary should be retained permanently.
- Budget amendments should be retained permanently.
- Certified enrollment official summaries should be retained permanently.

#### Fixed Asset Records

- Documents relating to fixed asset should be retained 5 years beyond disposal of fixed asset.
- Fixed asset repair records should be retained 3 years.
- Inventories should be retained 5 years.
- Documents relating to real property transactions should be retained permanently. (Includes such things as deeds, title opinions, abstracts, appraisals, certificate of title, title insurance, condemnation proceedings, easement and right of way agreements, plats and alterations of plats, blueprints and other structural plans or specifications, and annexation files.)

#### Legal Documents

- Written contracts should be retained for 10 years beyond the end of the contract.
- Purchase or service agreements for equipment or supplies should be retained 5 years after expiration.
- Record of payment of judgements against the district should be retained for 20 years.
- Accidents on school property, settled out of court, should be retained 10 years after settlement.
- Accidents on school property, court decisions, should be retained permanently.
- Fire damage reports should be retained 5 years.
- Insurance policies should be retained 3 years after expiration.
- Special events permits and licenses should be retained 3 years.

#### Bond Issue

- Bond certificates should be retained 11 years after final recall (or possibly permanently).
- Redeemed coupons should be stamped "paid" and retained for 11 years.
- Bond register should be retained permanently.
- Records and documents pertaining to cancellation, transfer, redemption, or replacement of public bonds or obligations shall be preserved by the issuer or its agent for a period of not less than 11 years (76.10(7)(a)).
- Other records related to bonds should be retained during the outstanding period of the bonds, plus any refunding bonds, plus 3 years

### Student Records

- The individual permanent record of each pupil should be permanently retained either in its original form or on electronic media. 34 CFR 300.573 requires that a school inform parents when personally identifiable information collected, maintained, or used for special education purposes is no longer needed to provide educational services to the child. At the request of the parents, that information must be destroyed. This does not include the permanent record information of name, address, grades, attendance record, etc., which still may be maintained without time limit. The district may want to caution parents that there are many good reasons why they might not want their child's special education record destroyed such as the potential future need to prove disability for SSI or SS-disability purposes.

### Federal Programs

- Child nutrition records pertaining to participation, financial information, and free and reduced-price meal applications must be retained for 3 years in addition to the current fiscal year. This is the federal fiscal year, so it really is 4 years. Records of an unresolved audit must be retained until that audit is resolved.
- JTPA contracts and claims should be retained 5 years.
- Asbestos medical records or records of licensure should be retained for a minimum of 30 years.
- Generally records related to federal aid should be retained 5 years if audited. If there is a non-compliance problem or questioned cost, the records should be retained 3 years after settlement.

### Affidavits of Publication

- Regarding budget should be retained until audited or 5 years.
- Regarding bond issue should be retained 5 years after final recall.
- Regarding other issues should be retained 5 years, except real estate which should be kept permanently if proof not filed with deed.

### Union/Association Records

- Negotiation records should be retained as long as administratively useful.
- Master contracts should be retained permanently.
- Case files should be retained 10 years.

### Employee Accidents

- Employer reports should be retained 5 years.
- OSHA reports should be retained 5 years.
- Worker compensation reports should be retained 2 years after final payment, however, if the case may result in future claims, the reports should be retained 60 years.

### Payroll

- Payroll journals should be retained 60 years.
- Supporting payroll documentation should be retained 5 years.
- W-2's, W-3's, W-4's, 1099's, 1096's should be retained 5 years.

- Iowa withholding reports, job service reports, and Iowa Public Employees Retirement System should be retained 5 years.

#### Personnel Records

- Job descriptions should be retained permanently.
- Applications and resumes of those hired should be retained 60 years.
- Applications and resumes of those not hired should be retained 5 years.
- Results of tests/placements of those hired should be retained 60 years.
- Employment contracts should be retained for 10 years after termination.
- Evaluations, continuing education records, employee medical exams should be retained 60 years.
- Resignations and reasons for termination should be retained 60 years.
- IPERS claims should be retained 60 years.
- Unemployment claims should be retained 5 years.
- Garnishment records should be retained 1 year beyond closure.
- Enrollments for direct deposit, insurance, etc. should be retained as long as current.
- Health insurance payments and claims should be retained 5 years.
- EEO-4 reports should be retained 5 years.