**RECORDS MANAGEMENT POLICY**

**(Retention and Disposition)**

***Purpose***

The purpose of this policy is to ensure that necessary records and documents are adequately protected and maintained and to ensure that records that are no longer needed or of no value are discarded at the appropriate time. Records management and retention policies apply to all records, regardless of format, whether they be paper or electronic. The PHA encourages record retention in an electronic format whenever feasible.

***General Policy***

It is the PHA's policy to comply with state and federal laws with respect to privacy and with respect to responding to public information requests. The PHA will retain records in a manner consistent with HUD’s prescribed retention schedules and the State of Texas retention guidelines. Records will be kept in any form deemed appropriate, including, but not limited to, hard copy, electronic, or in cloud-based servers. Records may be retained in more than one form, but retaining a record in more than one form is not required under this policy.

The PHA will secure personnel and resident/participant data in a manner so as to restrict access to only personnel authorized by the Executive Director, and at no time shall such records, regardless of format, be left available for public inspection. At all times EIV data will be protected in accordance with HUD requirements.

***Legal Action***

In the event of current or pending litigation, legal counsel will be sought regarding applicable documents. If litigation is pending, all applicable documents and records, regardless of disposal dates, will be retained until resolution of the legal matter.

***Back Up of Electronic Data***

*(Describe the system PHA is using to back up files: separate drive in office, off-site back-up, Cloud-based including the frequency of backup)*

***Records Disposition And Destruction***

Records may be retained for a longer duration than the schedule listed above but must be retained for a minimum of the schedule. The PHA may, at its discretion, retain documents indefinitely.

Confidential records shall be destroyed as follows:

Paper records

1. Shredding through a properly bonded shredding agency, or

2. Shredding on-site

Electronic records

1. Shredding CDs, DVD’s, etc.

2. Use of US Department of Defense-approved data erasure software.

***Records Retention Schedule***

|  |  |  |
| --- | --- | --- |
| DESCRIPTION | | RETENTION |
| **ADMINISTRATIVE DOCUMENTS AND CONTRACTS** | | |
| Administrative Policies | | Until superseded plus 5 years |
| Agency Plan Documents/correspondence | | Until superseded plus 3 years |
| Annual Contributions Contracts and Amendments | | Permanent |
| Annual Reports and other agency major publications | | Permanent |
| As-Built Drawings/Plans of Developments, surveys | | Permanent |
| Board Meetings: Minutes, Resolutions, Certificates  Open Meeting Notices  Agendas (open or closed)  Audio tapes of closed meetings  Audio tapes of open mtgs for which  minutes are prepared and/or notes from which minutes are prepared | | Permanent  2 years  2 years  2 years  90 days after minute approval |
| By-Laws and Amendments | | Ongoing |
| CFP Contracts/attending documents | | 3 years after final completion of project |
| Complaints from Public | | 2 years after resolution or dismissal |
| Contracts for Services (A & E, Audits, Accounting, etc) | | 3 years after completion of contract |
| Cooperation Agreement and Amdmts. | | Ongoing |
| Correspondence - policies/procedures | | 4 years unless valuable for historical purposes) |
| Correspondence - general | | 2 years after audit |
| Deeds, Surveys, Easements, related correspondence | | Permanent |
| Energy Audits | | 10 years from completion of service or work performed |
| Federal Awards and attending documents | | 3 years following date of project completion |
| Fidelity Bonds | | 5 years after effective life of bond |
| General Depository Agreements and other Bank Security records | | 4 years after expiration or termination |
| Insurance Claims | | 3 years after settlement or denial |
| Insurance Policies | | 4 years after expiration date |
| Insurance Register | | 6 years after audit |
| Legal Documents and Matters | | Do Not Dispose without legal counsel |
| Maintenance Wage Rates and Labor Relations Docs | | 3 years following date of completion of contract |
| Oaths of Office | | Until superseded plus 5 years |
| Organizational Docs (resolutions, etc) | | Permanent |
| PILOT Waivers, if applicable | | until superseded |
| PHAS/SEMAP reviews, reports, backup documentation, surveys | | until superseded plus 3 years |
| Physical Needs assessment | | 10 years following completion of service or work performed |
| Public Info. Requests | | 1 year after date of request |
| Procurement-related  Documents | | 3 years from completion of service or work performed |
| Tax Exemption Certificates | | Permanent |
| Unsuccessful bids | | 2 years after contract completed |
| Vehicle/Trailer Titles | | Dispose when title transferred or otherwise disposed of |
| Vehicle Records | | keep until title transfer or disposal |
| Warranties | | Keep until equipment disposed of |
| **PERSONNEL RECORDS** | | |
| Personnel Policy (replaced or revised) | | until superseded plus 2 years |
| Employee Handbook | | until superseded plus 2 years |
| Contractors' Payroll | | 3 years following date of completion of contract |
| Direct Deposit Forms  SF-1199A | | 3 years after employee separation |
| EEO Complaints | | 3 years after resolution of case |
| Employee Applications - Unsuccessful | | 2 years from date of application |
| Employee Benefit Plan | | 1 year after term of plan |
| Employee Disciplinary Action | | 2 years after case closed or action taken |
| Employee Job Descriptions | | 3 years after position is abolished |
| Employee Selection Records (interview notes, offer letters) | | 2 years from personnel action |
| Employee Leave Files | | 4 years after audit |
| Employee Pension Funds Reports | | Permanent (state requirement) |
| Employee Personnel Files/records | | 2 years after employee separation |
| FICA receipts | | 4 years after audit |
| Form 941 | | 4 years after audit |
| Payroll Records/W2s | | 4 years after audit |
| Time Sheets | | 4 years after audit |
| Unemployment Records/Claims | 10 years | |
| Worker's Compensation Records/Claims | 10 years | |
| **FINANCIAL/ACCOUNTING RECORDS** | | |
| Adjustments - Journal | 5 years after FYE | |
| Adjustment - Slips | 2 years after audit | |
| Audit Reports | Permanent | |
| Bank Statements/Cancelled Checks | 5 years after FYE | |
| Budget documents | 5 years after FYE | |
| Cash Receipts (rent, security deposits, other income) | 5 years after FYE | |
| Check vouchers with support documentation | 5 years after FYE | |
| Collection Losses and Charged-Off Tenant Account Records | 10 years after audit | |
| Direct Deposit forms Form 1199-A (authorizing federal fund deposits) | Permanent | |
| e-LOCCS authorization forms (27054) | Permanent | |
| General Ledger. Cash Receipts/ Cash  Disbursements registers | | 5 years after FYE |
| Inventory of Expendable Equipment and non-Expendable Equipment, Material and Supplies | | Ongoing |
| Inventory of Non-Expendable Equip. | | 3 years after item is disposed |
| Investment Records | | 5 years after fiscal year end or investment maturity, if longer |
| Journal Vouchers | | 5 years after FYE |
| Monthly income and expense reports general ledger and trial balance | | 5 years after FYE |
| Public Housing Bond-related documents related to original development | | Permanent |
| Property Ledger | | Permanent |
| Property (Other) disposition records: bid and contract forms, bills of sale, etc. | | Permanent |
| Property (Real) disposition records including adjustments | | Permanent |
| Rent Roll Control | | 3 years |
| Tenant Accounts Receivable and Security Deposit Ledger - Non-Active | | 3 years |
| Tenant Accounts Receivable (TAR) Schedule | | 3 years |
| Tenant and HAP Register | | 3 years |
| Tenant Security Deposit Records | | 3 years |
| Tenant Refund of Security Deposit Request | | 3 years |
| **OCCUPANCY RECORDS** | | |
| Applications - Withdrawn and ineligible | | 3 years from ineligibility determination |
| Hearing Documents/noncitizens | | 5 years minimum |
| Correspondence on routine maintenance and management (keep copies in unit files) | | 2 years after audit |
| Criminal Background Check  Results | | Shred immediately following determination unless appealed; then destroy after appeal decision |
| Drug Abuse Treatment Information | | Shred immediately following determination unless appealed; then destroy after appeal decision |
| EIV printouts | | 3 years after end of tenancy; then shred |
| Eviction Records | | 10 years |
| Family files after admission to program | | 3 years after end of program participation |
| Income Limits Schedule | | 1 year after schedule is suspended and replaced |
| Reasonable Accommodation Requests if they contain medically sensitive information | | Shred immediately following determination unless appealed; then destroy after appeal decision |
| Schedule of Rents Demonstration of Financial Feasibility and related (Sec 8) | | 1 year after schedule is suspended |
| Unit Files (inspections, work orders, appliance info) | | Ongoing |
| Utility Allowance Schedules | | When replaced, 4 years after audit |
| Waiting List | | Ongoing |

***References***

1. **Retention Schedule for Records Common to all Local Governments**, Texas State Library and Archives Commission

2. **Public Housing ACC, Form HUD-53012A**, Section 15, Books of Account, Records and Government Access:

(A) The HA must maintain complete and accurate books of account for the projects of the HA in such a manner as to permit the preparation of statements and reports in accordance with HUD requirements, and to permit timely and effective audit.

(B) The HA must furnish HUD such financial and project reports, records, statements,and documents at such times, in such form, and accompanied by such reporting data as required by HUD.

3. **Housing Choice Voucher Program ACC, Form HUD-52520**, Section 14, Program Records:

a. The HA must maintain complete and accurate books of account and records for a program. The books and records must be in accordance with HUD requirements, and must permit a speedy and effective audit.

b. The HA must furnish HUD such financial and program reports, records, statements, and documents at such times, in such form, and accompanied by such supporting data as required by HUD.

4. **PIH Notice 2018** - Administrative Guidance for Effective and Mandated Use of the Enterprise Income Verification (EIV) System

17. How long should the PHA maintain EIV printouts in a tenant file? The PHA’s record retention policy will determine the length of time the PHA should maintain EIV printouts in a tenant file. PHAs are authorized to maintain the EIV Income and other reports (see Section 8) in the tenant file for the duration of tenancy and no longer than three years from the end of participation (EOP) date. In accordance with revised regulation, 24 CFR 908.101, PHAs are required to maintain at a minimum, the last three years of forms HUD-50058 and supporting documentation for all regular and interim reexaminations of family income. All records are to be maintained for a period of at least three years or longer as required from the effective date of the action.

## 5. 2 CFR § 200.333 -  Uniform Administrative Requirements, Cost Principles, And Audit Requirements For Federal Awards - Retention Requirements For Records

Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a subrecipient. Federal awarding agencies and pass-through entities must not impose any other record retention requirements upon non-Federal entities. The only exceptions are the following:

(a) If any litigation, claim, or audit is started before the expiration of the 3-year period, the records must be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken.

(b) When the non-Federal entity is notified in writing by the Federal awarding agency, cognizant agency for audit, oversight agency for audit, cognizant agency for indirect costs, or pass-through entity to extend the retention period.

(c) Records for real property and equipment acquired with Federal funds must be retained for 3 years after final disposition.

(d) When records are transferred to or maintained by the Federal awarding agency or pass-through entity, the 3-year retention requirement is not applicable to the non-Federal entity.

(e) Records for program income transactions after the period of performance. In some cases recipients must report program income after the period of performance. Where there is such a requirement, the retention period for the records pertaining to the earning of the program income starts from the end of the non-Federal entity's fiscal year in which the program income is earned.

(f) Indirect cost rate proposals and cost allocations plans. This paragraph applies to the following types of documents and their supporting records: indirect cost rate computations or proposals, cost allocation plans, and any similar accounting computations of the rate at which a particular group of costs is chargeable (such as computer usage chargeback rates or composite fringe benefit rates).

(1) *If submitted for negotiation.* If the proposal, plan, or other computation is required to be submitted to the Federal Government (or to the pass-through entity) to form the basis for negotiation of the rate, then the 3-year retention period for its supporting records starts from the date of such submission.

(2) *If not submitted for negotiation.* If the proposal, plan, or other computation is not required to be submitted to the Federal Government (or to the pass-through entity) for negotiation purposes, then the 3-year retention period for the proposal, plan, or computation and its supporting records starts from the end of the fiscal year (or other accounting period) covered by the proposal, plan, or other computation.

6. **24 CFR § 5.168** - Affirmatively Furthering Fair Housing

(a) *General.* Each program participant must establish and maintain sufficient records to enable HUD to determine whether the program participant has met the requirements of this subpart...

(b) *Retention period.* All records must be retained for such period as may be specified in the applicable program regulations.

7. **24 CFR § 908.101** - Electronic Transmission of Required Family Data

Applicable program entities must retain at a minimum, the last three years of the form HUD-50058, and supporting documentation, during the term of each assisted lease, and for a period of at least 3 years from the end of participation (EOP) date, to support billings to HUD and to permit an effective audit. Electronic retention of form HUD-50058 and HUD-50058-FSS and supporting documentation fulfills the record retention requirement under this section.

8. **24 CFR § 982.158 (HCV)** -  Program accounts and records

(a) The PHA must maintain complete and accurate accounts and other records for the program in accordance with HUD requirements, in a manner that permits a speedy and effective audit. The records must be in the form required by HUD, including requirements governing computerized or electronic forms of record-keeping. The PHA must comply with the financial reporting requirements in 24 CFR part 5, subpart H.

(b) The PHA must furnish to HUD accounts and other records, reports, documents and information, as required by HUD. For provisions on electronic transmission of required family data, see 24 CFR part 908.

(c) HUD and the Comptroller General of the United States shall have full and free access to all PHA offices and facilities, and to all accounts and other records of the PHA that are pertinent to administration of the program, including the right to examine or audit the records, and to make copies. The PHA must grant such access to computerized or other electronic records, and to any computers, equipment or facilities containing such records, and shall provide any information or assistance needed to access the records.

(d) The PHA must prepare a unit inspection report.

(e) During the term of each assisted lease, and for at least three years thereafter, the PHA must keep:

(1) A copy of the executed lease;

(2) The HAP contract; and

(3) The application from the family.

(f) The PHA must keep the following records for at least three years:

(1) Records that provide income, racial, ethnic, gender, and disability status data on program applicants and participants;

(2) An application from each ineligible family and notice that the applicant is not eligible;

(3) HUD-required reports;

(4) Unit inspection reports;

(5) Lead-based paint records as required by part 35, subpart B of this title.

(6) Accounts and other records supporting PHA budget and financial statements for the program;

(7) Records to document the basis for PHA determination that rent to owner is a reasonable rent (initially and during the term of a HAP contract); and

(8) Other records specified by HUD.

9. **24 CFR § 990.325** - Public Housing Operating Fund, Record retention requirements

The PHA shall retain all documents related to all financial management and activities funded under the Operating Fund for a period of five fiscal years after the fiscal year in which the funds were received.

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