2170 – Record Retention

In accordance with K.S.A. 72-5369. (1975 HB 2390 -1), the Board of Trustees provides for and authorizes any officer, official or employee charged with or having custody of the following records, documents or other papers to destroy the same at the time indicated herein, and if more than one time can be made to apply, the longer time shall apply (as will departmental retention guidelines if these guidelines exceed the retention periods noted below): to authorize the destruction of student and financial records according to the schedule noted below.

(a) Bookkeeping and accounting records that are original books of entry, claims, vouchers and purchase orders, five (5) years.

(b) Formal audit reports, five (5) years.

(c) Financial papers of any type relating to programs supported by federal funds, five (5) years or such longer time as may be required by applicable federal law, including student financial aid records and financial aid participation records, as defined in the Federal Student Aid Handbook.

(d) All financial papers not otherwise specified in this section may be destroyed at any time after formal audit reports have been completed and filed in the appropriate office for a period of twelve (12) months, and this provision shall apply to the following: Warrants, warrant checks, receipts, canceled checks, and requisitions.

(e) Official bonds of surety or indemnity, five (5) years after the termination of the term of employment.

(f) Insurance policies, five (5) years after the expiration of the term thereof.

(g) Bonds and coupons stamped paid or canceled and returned by the state fiscal agent, six (6) months after the next following annual formal audit of the school district.

(h) In the absence of statute stating otherwise, it shall be the policy of Barton Community College to retain no record longer than seven (7) years beyond the date of last activity, with the following exceptions:
Student Transcripts – Permanent
Board of Trustees Minutes – Permanent

2. Nothing listed shall be deemed to apply to records, documents or papers not specifically mentioned nor to authorize the destruction of records, documents or papers which in their nature should be preserved permanently (such as student transcripts), nor to prohibit destruction of records, documents or papers obviously of only temporary value after a reasonable time.

3. Record Destruction Procedure: The Freedom of Information Officer/Clerk of the Board should keep a permanent file that can be referenced if someone submits a record request to either the clerk or a specific college office. The person destroying the records shall submit a reference to

the clerk containing information specific enough to allow a casual observer to know exactly which records were destroyed and when they were destroyed. No employee can destroy student records independently. Persons who find it necessary to destroy old student records should consult with the clerk, who will then verify policy compliance prior to destruction. At the discretion of the president, a resolution for approval may be presented to the Board of Trustees prior to destruction.

4. FERPA also applies to the destruction of any personally identifiable student information. Schools must destroy personally identifiable student information in a way that prevents disclosure.

Records Related to Federal Awards

Financial records, supporting documents, statistical records, and all other College records pertinent to a Federal award:

1. Must be retained for a period of three years from the date of submission on the final expenditure report or;

2. For Federal awards that are renewed quarterly or annually, from the date of submission of the quarterly or annual financial report, respectively.

3. The only exceptions are the following:

    - 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 financial action taken.

    - When the College is notified in writing by the Federal award agency, cognizant agency for audit, oversight agency for audit, cognizant agency for indirect costs, or pass-through entity to extend the retention period.

    - Records for real property and equipment acquired with Federal funds must be retained for three years after final disposition.

    - 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.

    - 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.

    - Indirect cost rate proposals and cost allocations plans. Including 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).

- 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.

- 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.

Records related to the Clery Act and Title IX

All supporting records must be kept for three years following the publication of the last annual campus security report to which they apply. Thus, the records retention period is seven years after the date an incident was reported because each annual report includes data from the past three years. Records to be maintained include, but are not limited to, the following: copies of crime reports; the daily crime logs; records for arrests and referrals for disciplinary action; timely warning and emergency notification reports; documentation, such as letters to and from local police having to do with Clery Act compliance; letters to and from Campus Safety authorities; correspondence with the Department of Education regarding Clery Act compliance; and copies of notices to students and employees about the availability of the annual security report.

Contact(s): Vice President of Administration, Director of Grants, Title IX Coordinator

Related Form(s)

- None

References

K.S.A. 72-5369. Destruction of records by school districts and community junior colleges.

K.S.A. 72-5370. Application.

§§ 200.333 Retention Requirements for Records – personal services and 200.431 Compensation – fringe benefits (Federal Register, Vol.78, No. 248/Thursday, Dec. 26, 2013/Rules and Regulations).

Relevant Policy or Procedure(s): 1170 – College Record Retention

Approved by: President

Date: 9/28/15

Revision(s): 10/28/15 (minor revision)**;** 8/19/16 (minor revision); 5/25/17 (minor revision)