

Northwest Workforce Development Council

POLICY AND PROCEDURES DIRECTIVE

DATE ISSUED: February 6, 2007
SUBJECT: RECORDS RETENTION
REFERENCE: WIA 01-34 (Revised July 2010)

BACKGROUND

The Northwest Workforce Development Council is a private not-for-profit corporation operating workforce preparation programs in the four northwest counties of Washington State. The Council receives almost all its operating funds from Federal sources through State Agencies, more specifically the Employment Security Department and the Department of Social and Health Services. As a recipient of such funds and as a private not-for-profit corporation, it is required to maintain and retain records of all fiscal, program and organizational activities. This policy sets forth the kinds of records, the timeframe for records retention.

POLICY

The Northwest Workforce Development Council shall retain all records pertinent to the organization, its employees, grants, grant agreements, interagency agreements, contracts or any other awards, plus financial, statistical, property, applicant, participant or registrant records, and all supporting documentation as outlined below:

Accounts receivable and payable ledgers and schedules	7 years
Audit reports, Financial Statements (year end): general ledgers, trial balance, journals	Permanently
Articles of Incorporation, Bylaws, minutes and other incorporation records	Permanently
Bank Reconciliation	3 years
Bank Statements, deposit records, electronic fund transfer documents and canceled checks	3 years
Chart of Accounts	Permanently
Complaints (Program) and actions taken on the complaint from the date of resolution	3 years
Employment Applications (applications & other personnel records relating to hires, rehires, tests, promotions, transfers, demotions, selection for training, layoff, recall, termination or discharge)	3 years
Financial statements (year end)	Permanently
Grants (all financial, statistical, property, applicant, and participant records and supporting documentation)	7 years after close out report

Insurance Policies (Expired)	3 years
Insurance Records, current accident reports, claims, policies	Permanently
Invoices (accounts payable files)	7 years
Inventory Records	7 years
Payroll records & summaries including records related to employee's leave	7 years
Personnel files (I-9's)	3 years after date of hire or 1 year after termination
Personnel files (employee demographic information and compensation records)	7 years
Personnel files (payroll records and summaries including records related to employee's leave)	7 years
Personnel files (terminated employees)	7 years after termination
All Records pertinent to applicants, registrants, eligible applicants, participants, program completers	3 year after close
Property (all records of non-expendable property)	3 years after final disposition
Retirement and pension records including Summary Plan Descriptions	Permanently
Tax returns and worksheets	Permanently
Withholding tax statements (FICA, FUTA, Federal Income)	7 years

Record Retention beyond Required Timelines

All records will be retained beyond these required timelines if any litigation or audit is begun or claim is instituted involving a grant agreement covered by the records. The involved records shall be retained until all litigation, audit finding or claims have been resolved and final action taken.

Limitation of Public Access to Records

Records of the corporation will be private and confidential and will not be disclosed to the public. Personal information on program participants may be made available only if there is a signed "Release of Information" form on file for that individual and the program they are associated with. In addition, "timely and unrestricted access" to this information will be made available to persons or entities having responsibilities for the effective management of federal and state funds including representative of:

- The Department of Labor
- The Governor
- Grant Recipients

- Appropriate government authorities involved in the administration of grants or contacts
- The Federal grantor awarding agency
- The Corporations Auditors and Monitors
- Inspector General
- The Comptroller of the United States or any of their duly authorized representative as mandated by 29 CFR Part 95.53(e)

Note: The conditions under which information may be released or withheld are shown below:

- a. WIA registrants will have access to all information concerning themselves as individuals unless the records or information are exempted from disclosure.
- b. The names of WDC staff in positions funded by WIA, in part or in whole, will be a matter of public record. Other information pertaining to these recipient employees will be made available to the public in the same manner and to the same extent as such information is made available on staff in positions not funded by WIA.

Record Destruction

It is the practice of the Northwest Workforce Development Council to destroy inactive corporation records, when they are have satisfied all retention requirements and are no longer needed by the corporation for administrative, legal, fiscal, or historical purposes. All documents no longer required are destroyed. A receipt of records destroyed will be kept in Fiscal. Shredding is the recommended method of destruction for all records.