

	<b>STANDARD OPERATING PROCEDURE</b>	
	<b>COMPLIANCE</b>	<b>CH-C-RR-01</b>
	<b>Record Retention</b>	

**1. Purpose**

The purpose of this policy is to establish the minimum record retention and access requirements for financial records, supporting documents, statistical records, and all other entity records pertinent to a Federal award.

**2. Scope**

This policy and all supporting procedures are intended for use by personnel for management and administration of awards made to Childhelp.

**3. Background**

This document describes the policy, procedures, processes, and associated roles and responsibilities to ensure that the Record Retention and Access requirements are in accordance with 2 CFR § 200.333 to § 200.337, and also (where applicable) with relevant Federal agency guidance, to include the OJP Financial Guide (e.g., § 3.16).

The following guiding principles comprise Childhelp’s record retention and access policy:

- 3.1. Retain all financial records, supporting documents, statistical records, and all other entity records pertinent to a Federal award 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.
- 3.2. Retain any records as agreed upon with the Federal awarding agency that are continuously needed for joint use, or as necessary to comply with the Federal awarding agency retention requirements, insofar as a longer period of retention is required.
- 3.3. Provide Federal awarding agency, Inspectors General, the Comptroller General of the United States, and the pass-through entity, or any of their authorized representatives, access to any documents papers, or other records of the non-Federal entity which are pertinent to the Federal award, in order to make audits, examinations, excerpts, and transcripts.
- 3.4. Provide no more than an original and two copies if paper copies are submitted.
- 3.5. When original records are paper, electronic versions may be substituted through the use of duplication or other forms of electronic media provided that they are subject to periodic quality control reviews, provide reasonable safeguards against alteration, and remain readable.

**4. Supersedes**

NA

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## 5. References

- 5.1. Cost Share Manual (CH-F-CSR-01)
- 5.2. General Accounting Manual (CH-F-GA-01)
- 5.3. Procurement Manual (CH-F-PP-01)

## 6. Definitions

- 6.1. **Electronic records:** Any record maintained electronically.
- 6.2. **Paper Records:** Any record maintained in paper format.
- 6.3. **Records:** Documents stating results achieved or providing activities performed. Records will be maintained by the generating department and handled in accordance with the appropriate requirements as specified in policies and/or Corporate or Department SOPs.

## 7. Materials and Equipment

NA

## 8. Safety

NA

## 9. Responsibilities

The duties defined herein shall be performed by the designated Childhelp personnel, as described throughout this document.

- 9.1. Controller and Chief Program Operations and Quality Improvement & Compliance Officer- Implement storage of paper records in accordance with this SOP.
- 9.2. Controller and Chief Program Operations and Quality Improvement & Compliance Officer- Identify paper and electronic records that will be placed in storage consistent with the retention times listed in Attachment 1 at the end of this SOP.
- 9.3. Director Information Technology - Ensure that an electronic record and any software, hardware, and/or documentation, including maintenance documentation, required to retrieve and read the electronic record, are retained as long as the approved retention period.
- 9.4. Director, Information Technology - Provide for recopying, reformatting, and other necessary maintenance to ensure the availability and usability of an electronic record until the expiration of its retention period.

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## 10. Procedure

The following activities are accomplished as part of this SOP for the following types of records:

### 10.1 Paper Records

- 10.1.1. The retention times for paper records are the same as the retention times for electronic records (See Attachment 1 at the end of this SOP).
- 10.1.2. The preferred disposal method for paper records is shredding.

### 10.2. Electronic Records

- 10.2.1. To maintain the official record copy of electronic records, IT adheres to the following procedures:
  - 10.2.1.1. Provides a retrieval method for desired electronic records.
  - 10.2.1.2. Provides an appropriate level of security to ensure the integrity of electronic records.
- 10.2.2. For proper storage of electronic records, IT adheres to the following procedures:
  - 10.2.2.1. Ensures that similar kinds of records generated and stored electronically are created using the same processes each time.
  - 10.2.2.2. Ensures that there is a standardized retrieval routine.
  - 10.2.2.3. Ensures that security procedures are adequate to prevent unauthorized access, addition, modification and/or deletion of an electronic record.
  - 10.2.2.4. Ensures protection against problems such as power outages.
  - 10.2.2.5. Verifies the electronic media on which records are stored through the life cycle and, if applicable, the maximum time records can remain on each storage media.
  - 10.2.2.6. Develops a security plan as follows:
    - 10.2.2.6.1. To preserve permanent and non-permanent electronic records.
    - 10.2.2.6.2. To ensure that permanent and non-permanent electronic records remain accessible throughout their life cycles, including any additional technical information and the software and/or



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platforms necessary to copy or process the records.

10.2.2.7. Ensures that information is not lost because of changing technology or deterioration of storage media.

10.2.2.8. Ensures that secure back-up copies are retained to prevent loss by human error, mechanical malfunction or natural disaster.

**11. APPROVALS**

Signature: 

Date: 2/23/15

Name: Jon Taylor

Title: CFO



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### Attachment 1

Type of Document	Minimum Requirement
Accounts payable ledgers and schedules	7 years
Audit reports	Permanently
Bank reconciliations	2 years
Bank statements	3 years
Checks (for important payments and purchases)	Permanently
Contracts, mortgages, notes, and leases (expired)	7 years
Contracts (still in effect)	Contract period
Correspondence (general)	2 years
Correspondence (legal and important matters)	Permanently
Correspondence (with customers and vendors)	2 years
Deeds, mortgages, and bills of sale	Permanently
Depreciation schedules	Permanently
Duplicate deposit slips	2 years
Employment applications	3 years
Expense analyses/expense distribution schedules	7 years
Year-end financial statements	Permanently
Insurance records, current accident reports, claims, policies, and so on (active and expired)	Permanently
Internal audit reports	3 years
Inventory records for products, materials, and supplies	3 years
Invoices (to customers, from vendors)	7 years
Minute books, bylaws, and charter	Permanently
Patents and related papers	Permanently
Payroll records and summaries	7 years
Personnel files (terminated employees)	7 years
Retirement and pension records	Permanently
Tax returns and worksheets	Permanently
Timesheets	7 years
Trademark registrations and copyrights	Permanently
Withholding tax statements	7 years

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Type of Document	Minimum Requirement
Client Records	7 years after age of majority for children and after date of discharge from services for adults.  If litigation, then permanently.
Statistics on admission, services, and discharges	Permanently
Encounter Statistics	3 years
Attendance Records	3 years
Menus	3 years