**Homedale Joint School District No. 370**

**FINANCIAL MANAGEMENT** **7237**

## Retention of Records Relating to Federal Grants

The Board directs the Superintendent to ensure that fiscal records related to federal grants are retained for a minimum of six years from the obligation of funds. These records shall be available for inspection if required.

To the extent practical, these records shall be collected, transmitted, and stored in an open, machine-readable format. For the purposes of this policy, "machine-readable" means a format that is in a standard computer language — not English text — that can be read automatically by a computer system.

### Procedures

The District shall maintain records that fully show:

1. The amount of funds under the grant or subgrant;
2. How the District uses those funds;
3. The total cost of each project;
4. The share of the total cost of each project provided from other sources;
5. Other records to facilitate an effective audit; and
6. Other records to show compliance with federal program requirements.

The District shall also maintain records of significant project experiences and results. These records and accounts shall be retained and made available for programmatic or financial audits.

In accordance with State Department of Education Record Retention Policy 4.16.02 Administration of Federal Grant Program, the District shall maintain all fiscal and programmatic records relating to federal grants for a minimum of five years and one additional audit.

The District will destroy paper records by shredding only. In the event of the disposal of computers or electronic equipment that may contain confidential student or personnel records, the District will ensure that hard drives are appropriately "wiped" clean of information prior to disposal.

The District shall retain records based on the schedule provided in Policy 8605.

### Collection and Transmission of Records

The District shall maintain electronic records in the i2M system, and paper records shall be maintained in the District office under the supervision of the business manager or designee. The clerk will have authorized access as directed. Electronic records may be retained instead of paper records provided the electronic records cannot be altered.

Electronic and/or paper records shall be provided to awarding agencies to meet reporting requirements and to auditors and monitors, as appropriate and required. Records that are kept electronically may be transmitted electronically as allowed by 2 CFR 200.335. Electronic copies of paper records may be provided in lieu of paper records provided the District conducts periodic quality control reviews of the electronic records. These reviews shall ensure the process of creating the electronic records includes safeguards to prevent records from being altered and to ensure the electronic copy is readable by a computer system.

Access to Records

The District shall provide the awarding agency, inspectors general, the Comptroller General of the United States, and the pass-through entity, or any of their authorized representatives, the right of access to any documents, papers, or other records of the District which are pertinent to the federal award, in order to make audits, examinations, excerpts, and transcripts. The right also includes timely and reasonable access to the District's personnel for the purpose of interview and discussion related to such documents.

Privacy

Access to the i2m system, personnel files, the student management system, confidential student files, and special education IEP files shall be password protected in the case of electronically maintained records and kept in locked filing cabinets in the case of paper records. All of these items will be secured with physical, digital access, and cybersecurity measures. These records are maintained under the supervision of the Superintendent and the business manager, or federal programs director with exclusive access to paper files and passwords for electronic systems. The District clerk may also have access to these records. Employees shall be trained in the requirements of the Family Educational Rights and Privacy Act (FERPA). If a request for confidential information is received from a source not having clear authority under FERPA or another statute, the District shall consult appropriate legal counsel prior to providing records.

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| Legal Reference: | 2 CFR § 200.303e | Internal controls |
| | 2 CFR § 200.333-.337 | Retention requirement for records |
| | 34 CFR §§ 75.730-.731 | Records related to grant funds |
| | 34 CFR §§ 75.732 | Records related to performance |
| | 34 CFR §§ 76.730-.731 | State administered programs |

Cross Reference: 7400 Miscellaneous procurement standards

Policy History:
Adopted on: No prior Policy