

Record Retention Policy for LMHA
Operating Procedure #21

This policy enacted in 2016 is designed to comply with contractual obligation with HUD and all applicable federal, state, administrative, and local laws and regulations. LMHA will also comply with any court order requiring the retention or collection of data.

Consistent with this policy and the controlling law, LMHA will keep records in any form it deems appropriate, including, but not limited, 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. LMHA will generally retain records consistent with standard business practices in the industry applicable at the time.

LMHA will from time to time review this policy and it reserves the right to revise this policy when necessary consistent.

1. Low Income Public Housing

LMHA will comply with the Consolidated Annual Contributions Contract, C-5005, Form HUD-53012A (3/95) and Form HUD-53012B (3/95), Notice PIH 95-44 (HA), which is LMHA's current CACC with the U.S. Department of Housing and Urban Development (HUD) for the Low Income Public Housing program (LIPH) and provides at 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

2. Housing Choice Voucher Program

- a. LMHA will comply with the Consolidated Annual Contributions Contract, (CACC) Form HUD-52520 (12/93), which is LMHA's current CACC with HUD for the Housing Choice Voucher Program (HCVP) and provides at Form HUD-52520 (12/93), Section 14. Program Records:
 - i. 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.

- ii. 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
- b. LMHA will comply with 24 CFR 908.101 and 24 CFR 982.158, which set forth the following record retention requirements for the HCVP and LIPH.
 - i. The Public Housing Authority (“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.
 - ii. 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.
 - iii. 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 computerize 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.
 - iv. The PHA must prepare a unit inspection report.
 - v. 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.
 - vi. 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.

3. **Operating Fund**

HUD has set forth the following record retention requirements for all activities under the Operating Fund pursuant to 24 CFR § 990.325, which provides, “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.

4. **Assessment of Fair Housing**

HUD has set forth the following record retention requirements for all activities measuring fair housing, pursuant to 24 CFR 5.168, which provides:

- 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

5. **Receipt of Federal Funds**

HUD has forth the following record retention requirements for receipt of federal awards, pursuant to 2 CFR §200.333. It provides:

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).
 - i. *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.
 - ii. *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. Compliance with Uniform financial reporting standards

HUD requires compliance with 24 CFR §5.801, which provides

- a. *Applicability.* This subpart H implements uniform financial reporting standards for:
 - i. Public housing agencies (PHAs) receiving assistance . . . (Public Housing);
 - ii. PHAs as contract administrators for any Section 8 project-based or tenant-based housing assistance payments program . . . (HCVP).
 - iii. This information must be provided to HUD annually, except as more frequently required by (c)(4) of this section.

7. R.C. 149.43 Availability of public records for inspection and copying.

LMHA will provide a copy of this Record Retention Schedule for those requesting public records from LMHA.

Having set forth the standards, these are the specific retention periods for the below records and equipment, including computers and servers:

<u>RECORD</u>	<u>TERM OF RETENTION IN YEARS</u>
LMHA's Origination Documents	Permanent
HUD TO PHA: CACC LIPH	5
HUD TO PHA: CACC for HCVP	5
PHA TO CITY: Cooperation Agreement/Amendments	5
Resident Opportunity Self-Sufficiency (ROSS)	3
Family Self Sufficiency, (FSS)	3
Home Ownership Opportunity for People Everywhere, (HOPE)	3
Capital Fund Grants	5
Declaration of Trust	Permanent
Annual Budget Reports	3
Audit Reports	3
Contracts & Agreements	3
Minutes of Board Meetings:	3
Surveying - Field Notes	3
Architects & Engineer Contracts	3
Contract Development Register	3
Contract Management Register	3
Property Files	3
Site Acquisition Records	3
Unsuccessful Bids	until contract is awarded
Accident Reports/Files	matter specific comply
Employee Injury Reports	3
Bodily Injury to Non-Employees	3
Damage to PHA vehicle or Property	3
Agendas	3
Annual Department Budget	5
Attendance Reports/Records	3
Audio-visual, Pr, & Training Materials	3
Automobile and Equipment Records	Duration ownership
Badges & Ids	Term of employment
Documents Evidencing Sale (Forms, Bills of Sale)	
Transaction Amount of \$1,000 or less	3
Transaction Amount of \$1,001 to \$25,000.	3
Transaction Amount over \$25,001.	3

Budget Preparation Documents (Working Papers)	3
Contract Audio Tapes - Pre-Construction & Pre-Bid Tapes	3
Correspondence:	
General (No Policy Matters)	2
Routine Form Letters	1
Routine Management Letters	2
Routine Maintenance Letters	2
Temporary or transient records including email	Until issue becomes final
Equipment Inventories	3
Executive Orders	3
Expense Records	3
Fuel Usage Records	3
Orders, Directives, Policies, Rules, Regulations, Procedures Superseded & Audited	
Hearings (Not Employee Related):	
Audio and Video Recordings	1
Transcripts	1
Inventory of Expendable Equipment, Materials and Supplies or Non-	
Expendable Equipment	3 after Audit
Leases:	
Equipment	2 after Expiration
Real Estate	3 after Expiration
Licenses, Permits, Certifications	3 after Expiration
Management/Operations Reports:	
Monthly, Quarterly, Semi-Annual	Until Incorporated in to the annual Report
Annual Report	3
Consultant Produced	3
Maps/Plats	County Recorder's Office
Material Safety Sheets	Until Superseded or obsolete ¹
Meeting Notices (See ORC 121.22)	1
Minutes of Meetings:	
Audio/Video Recordings of Meetings	1
Motor Vehicle Titles	Until ownership transferred
Press/News Releases	3
Project Plans/Drawings/As Built	Life of Project
Receipts/Receipt Books	3 or until Audited
Receiving Documents	3
Requisitions	3

¹ No longer in use: outmoded in design, style, or construction: no longer useful to LMHA.

System Equipment Inventory	1
Uniform Records	3
Vehicle Maintenance Records	Until Vehicle Sold
System Documentation	Life of the System
Warranties	Until expired
Work Orders	2
Maintenance Inspection Reports	1
Nonexpendable Equipment Record Cards	After item is disposed
Report on Initial Occupancy of LIPH Form HUD 52209	3 years after Audit
Reports on Unit Availability Form HUD 51230	3 years after audit
Certificates Regarding Tenants Admitted to LIPH	3 years after audit
Deeds	see Lucas County Recorder's Office
Worker's compensation Claims	5
Settlements	1
Annual Budget/Financial Report	5
Balance Sheet (52595)	5
Contributions Form HUD 52266	5
Income/Expense Statement Form HUD 52596	5
Statement of Voucher...Form HUD 52435	Disposal Not Recommended
Statement of Initial Operating Income...Form HUD 52603	Disposal Not Recommended
Computation of PILOT Form HUD 52263	Disposal Not Recommended
Audit Reports:	
Internal	5
Federal	5
Auditor of the State	3
Development Costs Records	5
Retirement System Payment Records	5
Retirement System Exemption (Waiver) Records	5
Sinking Fund Ledger/Journal - Transaction and Journal	5
Certified Reports of Audits	5
Accounts Ledger	3 years after Audit
Accounts Payable Ledger	3 years after Audit
Accounts Receivable Ledger	3 years after Audit
Adjustment Slips	3 years after Audit
Analytical Tenant Control Ledger	3 years after Audit
Annual Report to Auditor of the State	3 years after Audit
Bad Check/Bad Debt Record	3 years after Pay Off
Bad Tenant Cards w/charges and comments listed	Disposal not recommended

Bad Tenant Cards w/no charges or comments	2 years after tenant vacates
Bank Deposit Records	3 years after Audit
Bid Bonds - Successful Bidder	Acceptance of Project Performance Bond
Bid Bonds	
Bids - Successful	3 years after project completed
Bids - Unsuccessful	1 year after issuing contract
Cancelled Checks	3 years after Audit
Capital Improvement Bonds	Until Paid Off & Audited
Cash Books/Cash Reports	3 years after Audit
Cash Receipts and Disbursements	3 years after Audit
Check Register/Stubs/Carbons	3 years after Audit
Checking Account Statement	3 years after Audit
Checks Voided	3 years after Audit
Client Payment Files	3 years after Move Out
Computer Generated Financial Reports	Until Replaced by Next Report
Computer Records	3
Computers and servers	Until obsolete
Report of Cash Received	3 years after Audit
Damage Claims	3 years after completion
Expense Ledger	5 years after end of Physical Year
Fixed Asset Record,	5
Insurance/Fidelity Bonds	3 years after Expiration Date
Insurance Policies	3 years after Expiration Date
Insurance Register	3 years after Expiration Date
Investment Records	3 years after Audit
Invitation to Bid (ITB)	3
Invoices and Supporting Documents	3
Journal Vouchers and Supporting Documents	3 years after Close out
Labor Cost distribution	3 years after Audit
Performance Records	After Project Successfully Completed
Permits	3 years if Audited
Personal/Professional Services	3
Petty Cash Record	3 years if Audited
Petty Cash Vouchers	Dispose 3 years after Audit
Phone Quotes/Confirmations	2
Posting Sheets for Paid Bills	3
Preliminary Loan Contracts	3 years after Contract Term and repayment
Preliminary Loan Notes	3 years after Repayment of Note if Audited

Annual Contributions Contract Books of Account	5
Property Inventories	3
Property Ledger	3
Public Voucher: Payment of Annual Contribution	3 years after Audit
Purchase Orders	3
Receipts/Expenditures Report to Auditor of the State	3
Receiving Documents	3
Reconciliation Sheets - Bank Accounts	3 years if Audited
Records of Funds Received	3 years if Audited
Refund Check Ledger	3 years if Audited
Remittance Advice	3
Request for Proposals (RFPs)	3
Special Assessments	Until Paid Off and Audited
Surety Bonds - Special	3 years after Expiration Date
Surety Bonds of Officials or Employees	3 year after end employment
Tax Abatement Records	Duration of Abatement plus 1 year
Tax Settlement Records	3 years if Audited
Temporary Notes	3 years after Audit and Payment of Note
Trial Balance Records	3
Transmittal of Ohio Wage and Tax Statement	3 years if Audited
Travel Expense Records	3
Treasury Investment Board Report	3
Unemployment Compensation Records	3 years if Audited
Uniform Allowance Records	3 years if Audited
Vouchers: Originals and/or Copies	Retain 3 years. If Audited
Voucher for Payment of Annual Contr. Form HUD 52681	Disposal Not Recommended
Operating Statement Form HUD 52682	Disposal Not Recommended
Schedules of Auditor's Adjustments	Disposal Not Recommended
Schedules of Maximum Income Limits...	1 year after schedule is suspended
Schedules of Rents Demonstration of Financial	1 year after schedule is suspended
Bond Transcripts	3 years after bond redeemed
Bonds Redeemed	3 years after Issue is paid off
Call Notices - Securities	3 years after Call
Cash Journal	3 years if Audited
Coupons - Redeemed	3 years after Audit
Electronic Fund Transfer Records	3
Monthly Financial Statement	3
Report Application for PERS Refund/Wavier	3

Employee Earnings Records	3
Real Property Disposition Records	3
Retirement Systems Report	3
Auditor's Adjustment Schedules	3
W-2 Forms	3
Court Orders for Payroll Deductions	Until Order rescinded or end employment
Employee Income Tax Withholding Certificate	3 years after employment ends
Withholding Payment Record	3
Employee Pay Records	3 years after employment ends
Employee Withholding Requests	Until Replaced or revoked by Employee
Employee Quarterly Federal Tax Return	3 years after employment ends
Leave Balance/Reports	3
Notification of Pay/Pay Step Increases	Retain until superseded
Special assessments Records	Retain Until final Payment if Audited
Employee Individual Earnings Records	3 years after Audit
Payroll Journal	3
Labor Distribution Journal	3
Deduction Register	3
Quarterly Earnings Report	3
W-2 Forms (only the one from time of hire)	3
Employee Records	3
Employee Performance Evaluations	3
Application for Employment:	
Original Application	Retain in Personnel File
Person Hired	Retain in Personnel File
Person Not Hired	1
Commendations, Promotions	Retain in Personnel File
Employee Exposure to Hazardous Chemicals/Biological Hazards or Infectious Diseases	Retain in Medical File or Workers' Compensation File as applicable
Employee Sick Leave/Vacation Balances	3
Employee Time Cards/time Sheets	3
Employee Training records	Retain in Personnel file
Employee History Record Card	3 years in lieu of Personnel File
Grievance Hearing Records	1 year after Resolution
Employee Insurance Enrollment Records	1 year after Employee Leaves
Employee Health/Life Insurance	3 years after Termination
Jobs/Position Descriptions	1 year after Superseded
Labor Union Agreements	3 years after Termination

Employee Leave Records	3 years after Audit
Tax Payment Forms for City, State, Federal	3
Employee Deduction Authorization Forms	3
Worker Compensation Claims	3
Drug-Free Workplace Acknowledgements	3
Employee Medical Records	3
I-9 Forms	Retain in Personnel File
Admission	3 years after Participation
Eligible	3 years after Participation
Pending	3 years after Participation
Selected Applications	3years after change
Application Files Updated	3 years Unless Withdrawn
Application files Withdrawn	2
Applications Waiting List	1
Recertification Schedule	1
Complete Recertification Packets	3
HUD Forms	5
Progress Reports on Families Moving into PH	3
Rent Roll Control/Analysis of Dwelling Rent charges	3 years after Audit
Occupancy Reports	4 years After Audit-Transfer to Permanent Storage
Report on Regular Re-Exam of Families in LIPH	3
Request for Refund of Security Dep. & Unearned Rent	3
Schedule of Tenants Accounts Receivable	2 years after Audit
Applicant's Criminal History, if housed	Dispose after 1 year
Applicant's Criminal History, if not housed	Place in Withdrawn Applicant File, in Secure Storage, Dispose of after 1 year, or after appeal period
Photo ID for Head of Household	3 years after end of participation
Birth Certificates for all Household Members	3 years after end of participation
Social Security Numbers for all Household Mem	3 years after end of participation
Income Verification	3 years after end of participation
Statement of No Income	3 years after End of participation
Employee Income Verification Form	3 years after End of Participation
Child Care Expenses, Medical Verif. Forms	Retain 3 years. After End of Participation
Student Status	Retain 3 years. After End of Participation
Participation Form 50058	Retain 3 years. After End of Participation
Proposal for Termination, Termination, Eviction Forms	3
Grievance Forms/Decisions	3
Request to Move/Approval to Move Forms	3

Tenant Accounts Receivable/Security Deposit Ledger	3
Tenant Files and supporting documents	After end of tenancy, 3 years after Audit
Vacated Tenant Files and all Supp. Docs. with Charges	3 years after Audit

PUBLIC HOUSING FILES

UDR 1233 Unit Turnaround	3
PFO Detail	3
Unit Inventory	3
Priority Work Orders	3
Work Order Report	3
Emergency Work Orders	3
Annual Inspections/Vacancies	3
HOMEOWNERSHIP RECORDS	
Offer to Purchase	1
Contracts, Addendums, Contingencies	3
Agency Disclosures, Lead Based Paint, Etc.	3
Mutual Release	3
Financial Documents	3
Underwriting Documents	3
Applications, Proposals, Rejections	5
Bid Forms, Notice to Proceed, Progress Reports & Photographs	3
Change Orders	Place in Contract File- 3 years
Contractors Payroll	3 years after Completion of Contract
Contractor's Prevailing Wage Records	3
Federal Project Files	5 years after Project Completed if Audited
Job Orders	3 years after Completion of Job
Project Files (Contracts, Specifications, etc.)	3 years After Project Completed,
Project Inspection Records	3