

| ADMINISTRATIVE | | |
|---|---|--|
| Record Description | Filing Method | Retention Period |
| General Administrative Correspondence which involves policy and procedural matters. | Chronologically, separate folder each subject. | Disposal not recommended |
| Correspondence that does <u>not</u> involve policy and procedural matters | Chronologically, separate folder each subject | Disposal 2 years following audit |
| Legal documents, correspondence Claims against PHA | Chronologically, separate folder | Disposal not recommended unless at the approval of legal counsel |
| Annual Contributions Contracts(ACCs), Consolidated ACCs, (CACCS) and Amendments, related correspondence | Chronologically, separate folder each contract, separate by program type (Low Income/Section 8/Modernization, etc.) | Disposal not recommended |
| Property Deeds, Surveys, related correspondence | Chronologically, separate folder | Disposal not recommended |
| Administrative Contracts, including amendments, HUD approval, extensions, waivers and related correspondence. (Include procurement documentation for each contract) | Chronologically, separate folder | Disposal not recommended |
| Tax Exemption Certificates | Separate folder | Disposal not recommended |
| Payment in Lieu of Taxes (PILOT) or Waiver, computations of Payments | Separate folder each year | Disposal not recommended |
| Cooperation Agreement, amendments | Separate folder | Disposal not recommended |
| Documents establishing the PHA | Separate folder | Disposal not recommended |
| General Depository Agreements Forms HUD-51999 and/or HUD-52000 | Separate folder | Disposal not recommended |
| By Laws and amendments | Chronologically | Disposal not recommended |

ADMINISTRATIVE – CONTINUED

| Record Description | Filing Method | Retention Period |
|--|--|---|
| Minutes of Commissioners' Board Meetings & Board Resolutions with Index by Board Res. No., Notices of Meetings, Certificates of the Secretary Board members' appointments and other related documents | In a binder, Chronologically/ Numerically by Resolution No. | Disposal not recommended |
| Insurance Policies/Fidelity Bonds and related correspondence | Separate folder, chronologically | Disposal 10 years after expiration date |
| Insurance Register | In a Binder | Disposal 6 years after audit |
| Titles to Motor Vehicles, Trailers, etc. | Separate folder for each vehicle by Vehicle ID No. | Disposal when PHA transfer title or otherwise disposes of vehicle/trailer, etc. |
| Administrative Policies (Examples: Admissions and Occupancy, Section 8 Administrative Plan, Procurement, Disposition, Capitalization, Internal Controls, etc.) & Personnel (see separate section in this document for Human Resources/Personnel) | Separate folder by name of policy, maintain chronologically | Maintain in storage 3 years after policy is replaced or updated . Disposal 4 years after audit |
| HUD Management Reviews, REAC Surveys, Results of PHAS, SEMAP, RASS, MASS, etc. and support documentation | Separate binder for each, chronologically | Maintain in storage 3 years, disposal 4 years after audit |
| PHA Plan documents Annual and Five Year and Annual updates with supporting documentation as required by HUD. Correspondence with HUD regarding approval, disapproval, deficiencies, etc. | Separate binder for each, chronologically | Maintain in storage 3 years, disposal 4 years after audit |

HUMAN RESOURCES/PERSONNEL RECORDS

| Record Description | Filing Method | Retention Period |
|--|--|--|
| Employee Records | Alphabetically by name chronologically | Disposal 10 years after employee separation |
| Employee Job Position Description and updates | Alphabetically, by position title, separate folder for each title | Disposal 3 years after position is abolished or position description is suspended |
| Employee Handbooks Policies and Personnel Policies | Chronologically in a binder | Disposal not recommended |
| Payroll and Individual earnings records, W-2, 941, etc. FIT/FICA receipts from PHA | In a binder, by pay period chronologically | Disposal 4 years after audit |
| Leave Records of Employees | In a binder, chronologically | Disposal 4 years after audit |
| Daily Time Records | Chronologically, separate folder | Disposal 4 years after audit |
| Workers' Compensation/ Unemployment Records/Claims | Chronologically, in a separate folder | Disposal after 10 years |
| Unsuccessful Applications for Employment | Alphabetically by name | Disposal 6 months after application |
| Direct Deposit Sign Up Form (Payroll) Form SF-1199A | Alphabetically by name, chronologically | Maintain 3 years after termination of employment |

| ADMISSIONS FOR TENANCY | | |
|---|--|--|
| Record Description | Filing Method | Retention Period |
| Waiting List | Chronologically, in a binder | Disposal not recommended while so classified |
| Applications (Pending and Eligible) | Alphabetically by name in a file subdivided to show eligibility status, unit size required with a separate folder for each application | Disposal not recommended while so classified |
| Selected Applications | Alphabetically by name, with separate folder for each | Disposal not recommended while so classified |
| Applications (Withdrawn and Ineligible) | Alphabetically by name, with separate folder for each | PHAS requires records retained for 3 years after audit |
| Results of Criminal Background Checks and Drug Treatment Center Checks | Alphabetically by name in secure cabinet under lock and key and separate from other application/tenant files | Destroy immediately following determination re-housing unless appeal filed, then destroy after appeal |
| Results of query for employment, wage and unemployment data from the National Directory of New Hires (NDNH) | | Destroy by shredding two (2) years from the date of data printout. |
| Request for reasonable Accommodations if they contain medically sensitive information. | Alphabetically by name in secure cabinet under lock and key and separate from other applicant/tenant files | Destroy immediately following determination re-housing unless appeal filed, then destroy after appeal decision |
| Tenant/ Participant Ledgers | Chronologically in a binder | Disposal 4 years after audit |
| Admitted Public Housing residents and Section 8 participants- applications, leases, inspections, etc. | Separated by program, include all copies of correspondence with tenant/participant in an separate folder | PHAS requires record retained for 3 years after audit (unless there is an unsettled claim) |
| Any other occupancy information the PHA collects | Tenant/Participant file, chronologically | Retained for at least 3 years or until audited by HUD, whichever occurs later |
| Schedule of Tenant Accounts Receivable (TAR) | In a binder | 4 years after audit |

ADMISSIONS FOR TENANCY CONTINUED

| Record Description | Filing Method | Retention Period |
|--|---|---|
| Collection Losses and Charged-Off Tenant Accounts records Collection Agency Records | In a binder | Transfer to storage after audit. Disposal after 10 years |
| Non-Active Tenant Accounts Receivable and Security Deposit Ledgers | In a binder | 4 years after audit |
| Schedule of Maximum Income Limits and related material | Chronologically in a separate folder | Disposal 1 year after schedule is suspended |
| Schedules of Rents Demonstration of Financial Feasibility and Material | Chronologically in a separate folder | Disposal 1 year after schedule is suspended |
| Rent Roll Control & Analysis of Dwelling Rent Charges | Chronologically in a separate binder | Disposal 4 years after audit |
| Tenant and Housing Assistance (HAP) Rental Register | Chronologically in a separate binder | Disposal 4 years after audit |
| Tenant Security Deposit Records | Chronologically in a separate binder | Disposal 4 years after audit |
| Request for Tenant Refund of Security Deposit and Rent | Attach to voucher check copy and a copy in tenant file | Disposal 4 years after audit |
| Adjustments Slips | Numerically in a binder or tenant's file | Disposal 2 years following audit |
| Adjustments Journal | Chronologically in a separate binder | Disposal after 10 years |
| Eviction Records | Separate tenant file & copy in a binder | Transfer to storage 3 years after audit. Disposal 10 years after close of applicable FY |
| Utility Allowance Reviews/Updates (Public Housing and Section 8) (review is required annually) | Chronologically | Disposal 4 years after audit |
| Physical Unit Inspections (Public Housing and Section 8) (UPCS & Section 8 HQS) | By PHA unit and copy in Section 8 participant file is recommended | Disposal 3 years after audit as required by PHAS |

MANAGEMENT REPORTS

| Record Description | Filing Method | Retention Period |
|--|---|---|
| Occupancy Reports | Chronologically, separate folder each project | Transfer to storage following audit. Disposal 4 years audit |
| Project Reports on Families Moving into Low-Income Public Housing | Chronologically, separate folder each subject | Transfer to storage following audit. Disposal 4 years |
| Report on Regular Re-examination of Families in Low-Income Public Housing | Chronologically, separate folder each project | Transfer to storage following audit. Disposal 4 years |
| Reports on Unit Availability | Chronologically, in a binder | Disposal 4 years |
| Correspondence Files pertaining to routine management and maintenance matters | Chronologically with a separate folder for each subject | Disposal 2 years following audit |
| Tenant Move-In/Move-Out Reports and Section 8 Data related to New Move-Ins, Re-exams and Participation Cancellations | Chronologically with separate folder for each development | Transfer to storage following audit. Disposal 4 years after audit |

FINANCIAL

| Record Description | Filing Method | Retention Period |
|---|---|---|
| Public Housing Development Cost Records | Chronologically with a separate folder | Disposal not recommended |
| Preliminary, Advance, Temporary, Disposal not recommended Notes and Bonds, Fiscal Agent Agreement and related Records | Chronologically, separate folder by each type | Transfer to storage after notes paid, Disposal not recommended |
| Inventory of Non-Expendable Equipment | Numerically by equipment account number and alphabetically, by name equipment, ongoing | Disposal 3 years after item is disposed |
| Annual Inventory of Expendable and Non-Expendable Equipment, Material and Supplies (physical inventory is required annually) | Chronologically with a separate folder each fiscal year | Retain for next 2 audits, Disposal not recommended |
| Audit Reports with Schedules of Auditor's Adjustments Responses to Audit Findings | Chronologically with a separate folder each fiscal year | Retain for next 2 audits, Disposal not recommended |
| Check Vouchers with support documents (purchase order, requisition, receiving ticket, invoice, etc.) Bank statements & Cancelled Checks | Maintain <u>Vouchers</u> numerically in sequence, in a binder, month/fiscal year. <u>Statements</u> – Chronologically in Monthly folders, <u>Checks</u> in numerical sequence – keep both by fiscal year & separate by checking account numbers | Transfer to Storage after audit. Disposal after 6 years |
| General Ledger, Cash Receipts Register and Cash Disbursements Register | Chronologically in a binder by fiscal year | Disposal after 10 years |
| Petty Cash Vouchers | Attach to check voucher copy | Transfer to storage following audit. Disposal 4 years after audit |
| Property Ledger | In a binder | Disposal not recommended |
| Real Property Disposition Records Includes Adjustments made to Inventory Records and Property Ledger by Accountant | Separate folder for each item disposed with support for each transaction | Disposal not recommended |

FINANCIAL - CONTINUED

| Record Description | Filing Method | Retention Period |
|---|---|---|
| Financial Data Schedule (FDS) (Hard Copy) (Note – <u>unaudited</u> data must be entered into REAC website within 2 months of fiscal year end and <u>audited</u> no later than 9 months after the fiscal year end) and all Year-End Financial Reports, Balance sheets (HUD 52599 and HUD 52681 still required by HUD | Chronologically with a separate folder each year | Disposal 5 years after audit |
| Direct Deposit forms Form 1199-A (authorizing federal fund deposits) | Separate folder, may be kept by grant or funding type | Disposal not recommended |
| e-LOCCS Authorization forms | Separate folder, may be kept by grant or funding type | Disposal not recommended |
| e-LOCCS Requisitions and support documentation (complete with written authorization, invoices, purchase orders, contractual agreement, purpose of request, etc.) (copies may be kept by the Modernization Dept. if so authorized by the PHA's contracting officer | Separate folder, may be kept by grant or funding type | Disposal not recommended until Final close-out authorization is received from HUD and 4 years after close-out audit |
| Cash Receipts/Cash Disbursements Check Register and Records including Bank Transfers | In a binder by fiscal year | Transfer to storage after audit, Disposal 10 years after fiscal year |
| Cash Receipts (rent, security deposit, other income, etc.) | Numerically in a binder by fiscal year | Disposal 3 years after audit |
| Budgets; operating and supporting schedules, revisions, related records, and other related records including the Performance Funding System documentation | By fiscal year, with a separate folder for each ACC | Transfer to storage 3 years following budget fiscal year end. Disposal after 6 years |
| Monthly Income and Expense Reports General Ledger and Trial Balance | By the month in a separate folder, by fiscal year | Disposal 4 years after audit |

FINANCIAL - CONTINUED

| Record Description | Filing Method | Retention Period |
|--|---|---|
| Statement and Voucher for Basic Annual Contributions-Leased Housing HUD-52981 | Chronologically, in a separate folder for each fiscal year | Transfer to storage 3 years following period covered. Disposal not recommended |
| Voucher for Payment of Annual Contributions for Housing Assistance Program (HAP) (HUD-52681) | Chronologically, in a separate folder for each fiscal year | Transfer to storage 3 years following period covered. Disposal not recommended |
| Computation of Payments in Lieu of Taxes | Chronologically, in a separate folder for each fiscal year | Transfer to storage 3 years following period covered. Disposal not recommended |
| Statement and Voucher for Accruing Annual Contributions | Chronologically, in a separate folder for each fiscal year | Transfer to storage 3 years following period covered. Disposal not recommended |
| Property Disposition Records: Bid and Contract Forms, Bills of Sale, Board Resolutions approving disposition, other documents evidence sale in accordance with PHA Disposition Policy | By Contractor Control Number, with folder for support papers, kept by fiscal year | Transfer to storage 3 years following period covered. Disposal not recommended |
| Investments Records, complete with copies of receipts, interest earnings, etc. and in accordance with PHA's Investments Policy | Investments Register | Transfer to storage after audit, Disposal 10 years after fiscal year-end or investment maturity, if greater |
| Contract(s) for Financial Assistance, including amendments, waivers, and related correspondence | Chronologically with separate folder for each contract | Disposal not recommended |
| All documents related to all financial management and activities funded under the Operating Fund | Chronologically with a separate folder for each development | For a period of 5 years after the fiscal year in which the funds were received |

| MAINTENANCE AND MODERNIZATION CONSTRUCTION, DEMOLITION AND EQUIPMENT CONTRACT RECORDS | | |
|---|---|--|
| Record Description | Filing Method | Retention Period |
| Bid forms, contract awards, notice to proceed, progress reports, photographs, and other related records, except those following: (also see Procurement within this section) | Chronologically with separate folder for each contract | Disposal 10 years following contract settlement |
| Contract forms, specifications, plans and addenda, including change orders, guarantee bonds and special warranties | Chronologically with separate folder for each contract | Disposal not recommended |
| Unsuccessful Bids | Chronologically with separate folder for each contract | Disposal not recommended |
| Contractor's Payroll | Chronologically with separate folder for each contract | Disposal 3 years following date of completion of contract, as established by Certificate of Completion |
| Maintenance Wage Rates and Labor Relations documents | In separate folder and according to specific contract/job | Disposal 3 years following date of completion of contract, as established by Certificate of Completion |
| Architects' & Engineers' Contracts | Chronologically with separate folder for each contract | Disposal 10 years following final contract settlement |
| Procurement Documents such as Request and Advertisements to Bid, Requests for Proposals, and all related support documents- <i>In accordance with PHA's Procurement Policy or as governed by federal, state or local law.</i> | In separate folders for each procurement | Disposal 10 years following completion of service, or work performed |
| Documents, drawings, blueprints, etc., relating to technical and engineering aspects of site planning for housing projects. Includes plans reviewed for the selection of sites, reports of surveys, studies, and research of the design and construction of public housing for the development of standards | Organized space in safekeeping fireproof room or cabinet | Disposal not recommended |

**MAINTENANCE AND MODERNIZATION CONSTRUCTION, DEMOLITION AND EQUIPMENT
CONTRACT RECORDS – CONTINUED**

| Record Description | Filing Method | Retention Period |
|--|--|---|
| Files containing reports, designs, and calculations relating to public housing construction and site improvement design and construction for low-income housing developments. Includes experimental data and research material on surfacing types and community facilities and background and research material on the design of electrical, water, gas, sewerage and drainage systems | Organized space in safekeeping storage room or cabinet | Disposal not recommended |
| Files containing correspondence documents, specifications and structural plans relating to the structural design of public housing developments. Includes material relating to site preparation and foundations of housing developments; basic research material on steel, clay, wood, and other materials; relating to site and structural plans of housing developments; and <u>reports of tests</u> conducted on housing developments- including but not limited to test and surveys regarding lead-based paint and asbestos | Organized space in safekeeping storage cabinets | Disposal not recommended |
| Contract Register, Development | In a binder | 3 years following issuance of Actual Development Cost Certificate, whichever is later |

**MAINTENANCE AND MODERNIZATION CONSTRUCTION, DEMOLITION AND EQUIPMENT
CONTRACT RECORDS – CONTINUED**

| Record Description | Filing Method | Retention Period |
|---|--|---|
| Most federally funded <u>grant</u> programs require a three (3) year retention period. The retention period starts on the day the PHA submits the performance report to HUD that covers the last expenditure of grant funds. <i>Review contractual agreement for each grant to determine specific retention period</i> | Chronologically, separate folder(s) for each grant | 3 years following issuance of closing documents, expenditure of all approved funds and audit |
| Purchase Orders | Log/Register – kept numerically, chronologically | Transfer to storage following audit. Disposal 4 years after audit |
| Physical Needs Assessments (PNA) | In a binder, chronologically | Disposal 10 years following completion of service, or work performed in connection with the PNA |
| Capital Funds Annual Statement, Five Year Plan and Performance and Evaluation Reports (P&E), including reports and comprehensive plans prior to 2000, known as CIAP of CGP | Maintain in a binder, chronologically | 3 Years following issuance of closing documents and expenditure of all approved funds and audit |
| Energy Audits (<i>required every 5 years</i>) | In a binder, chronologically | Disposal 10 years following completion of service, or work performed in connection with the PHA |