

APPENDIX A

The Record Retention Schedule is organized as follows:

SECTION TOPIC

- A. Accounting and Finance
- B. CBEDS/CALPADS
- C. Certification Records
- D. Contracts
- E. Corporate Records
- F. Child Welfare and Attendance
- G. Correspondence and Internal Memoranda
- H. Curriculum & Instructions
- I. Electronic Documents
- J. Grant Records
- K. Insurance Records
- L. Legal Files and Papers
- M. Miscellaneous
- N. Payroll Documents
- O. Pension Documents
- P. Personnel Records
- Q. Property Records
- R. Tax Records
- S. Contribution Records

A. ACCOUNTING AND FINANCE

Record Type	Retention Period
Accounts Payable Ledgers and Schedules	4 years
Accounts Receivable Ledgers and Schedules	4 years
Annual Audit Reports and Financial Statements	Permanent
Annual Audit Records, Including Work Papers And Other Documents that Relate to The Audit	7 years after completion of audit
Financial & Budget Reports	Permanent
Annual Budget Worksheets	3 years
Bank Statements and Canceled Checks	4 years
Employee Expense Reports	7 years
P-1/P-2 Annual Report of Student Attendance	Permanent
Request For Allowance of Attendance due to Emergency Conditions	Permanent

Record Type	Retention Period
General Ledgers	Permanent
Interim Financial Statements	Permanent
Notes Receivable Ledgers and Schedules	7 years
Investment Records	4 years after sale of investment
Credit Card Records (Documents Showing Customer Credit Card Number)	3 years

1. Credit card record retention and destruction

A SIATech Academy South credit card may be used to pay for certain products and services per the policies and guidelines established by SIATech Academy South.

All records showing customer credit card number must be locked in a desk drawer or a file cabinet when not in immediate use by staff.

If it is determined that information on a document, which contains credit card information, is necessary for retention beyond 3 years, then the credit card number will be cut out of the document.

B. CBEDS/CALPADS

Record Type	Retention Period
CBEDS/CALPADS Forms/Reports	4 years

C. CERTIFICATION RECORDS

Record Type	Retention Period
Licenses	7 years
Notice of Employment	7 years
Personnel Action Forms	7 years
Personnel Records: Employment and Assignment Records	7 years
Personnel Records/Information	7 years
Teaching Certificates	7 years

Teaching Credentials	7 years
Teaching Permits	7 years
Validation of Service Without Proper Credential	7 years
Waiver Request	7 years

D. CONTRACTS

Record Type	Retention Period
Contracts and Related Correspondence (including any proposal that resulted in the contract and all other supportive documentation)	5 years after expiration or termination
Vendors' Files	5 years

E. CORPORATE RECORDS

Record Type	Retention Period
Corporate Records (minute books, signed minutes of the Board and all committees, corporate seals, articles of incorporation, bylaws, annual corporate reports)	Permanent
Licenses and Permits	Permanent

F. CHILD WELFARE AND ATTENDANCE

Record Type	Retention Period
Annual Report of Attendance for High School Students	Permanent
Input for Computer/Attendance Information	4 years
Notes from Parents (including absence notices)	4 years
Notices of Students Suspension	4 years
Notification for Parent Regarding Ed. Code 48200 Absence from School	4 years

G. CORRESPONDENCE AND INTERNAL MEMORANDA

General Principle: Most correspondence and internal memoranda should be retained for the same period as the document they pertain to or support. For instance, a letter pertaining to a particular contract would be retained as long as the contract (7 years after expiration). It is recommended that records that support a particular project be kept with the project and take on the retention time of that particular project file.

Correspondence or memoranda that do not pertain to documents having a prescribed retention period should generally be discarded sooner. These may be divided into two general categories:

1. Those pertaining to routine matters and having no significant, lasting consequences should be discarded *within two years*. Some examples include:
 - a. Routine letters and notes that require no acknowledgment or follow-up, such as notes of appreciation, congratulations, letters of transmittal, and plans for meetings.
 - b. Form letters that require no follow-up.
 - c. Letters of general inquiry and replies that complete a cycle of correspondence.
 - d. Letters or complaints requesting specific action that have no further value after changes are made or action taken (such as name or address change).
 - e. Other letters of inconsequential subject matter or that definitely close correspondence to which no further reference will be necessary.
 - f. Chronological correspondence files.

Please note that copies of interoffice correspondence and documents where a copy will be in the originating department file should be read and destroyed, unless that information provides reference to or direction to other documents and must be kept for project traceability.

2. Those pertaining to non-routine matters or having significant lasting consequences should generally be retained permanently.

H. CURRICULUM & INSTRUCTIONS

Record Type	Retention Period
Language Census Report-School Data	5 years

I. ELECTRONIC DOCUMENTS

1. **Electronic Mail:** Not all email needs to be retained, depending on the subject matter.
 - a. An Employee Archive Folder will be created in each employee's Microsoft Outlook Account. All email transferred by the employee to the Employee Archive Folder will be retained for a period of 36 months from the date of the origination of the message. All other email will be deleted after 12 months from the date of the origination of the message.
 - b. Staff will not store or transfer SIATech Academy South-related intellectual property including e-mail to non-SIATech Academy South computers except as authorized by the CEO or designee.
 - c. Staff will take care not to send confidential/proprietary information to outside sources.

- d. Any e-mail staff deems vital to the performance of their job should be copied to the Employee Archive Folder.
2. Each day SIATech Academy South will run a backup copy of all electronic files (including email) on SIATech Academy South’s servers, as specified in the SIATech Academy South Disaster Recovery Plan. This backup is a safeguard to retrieve lost information and should be available for a period of up to three (3) years. The backup copy is considered a safeguard for the record retention system of SIATech Academy South, but is not considered an official repository of SIATech Academy South records. All backups are stored offsite according to SIATech Academy South’s Disaster Recovery Policy. In certain cases a document will be maintained in both paper and electronic form.

J. GRANT RECORDS

Record Type	Retention Period
Original Grant Proposal	7 years after completion of grant period
Grant Agreement and Subsequent Modifications, if applicable	7 years after completion of grant period
All requested IRS/Grantee Correspondence Including Determination Letters and “No Change” in Exempt Status Letters	7 years after completion of grant period
Final Grantee Reports, both Financial and Narrative	7 years after completion of grant period
All Evidence of Returned Grant Funds	7 years after completion of grant period
All Pertinent Formal Correspondence Including Opinion Letters of Counsel	7 years after completion of grant period
Report Assessment Forms	7 years after completion of grant period
Documentation Relating to Grantee Evidence of Invoices and Matching or Challenge Grants that would Support Grantee Compliance with the Grant Agreement	7 years after completion of grant period
Pre-Grant Inquiry Forms and other Documentation for Expenditure Responsibility Grants	7 years after completion of grant period
Grantee Work Product Produced with the Grant Funds	7 years after completion of grant period

K. INSURANCE RECORDS

Record Type	Retention Period
Annual Loss Summaries	10 years
Audits and Adjustments	3 years after final adjustment
Certificates Issued to SIATech Academy South	Permanent
Claims Files (including correspondence, medical records, injury documentation, etc.)	Permanent
Group Insurance Plans - Active Employees	Until Plan is amended or terminated
Group Insurance Plans – Retirees	Permanent or until 6 years after death of last eligible participant
Inspections	3 years
Insurance Policies (including expired policies)	Permanent
Journal Entry Support Data	7 years
Loss Runs	10 years
Releases and Settlements	25 years

L. LEGAL FILES AND PAPERS

Record Type	Retention Period
Legal Memoranda and Opinions (including all subject matter files)	7 years after close of matter
Litigation Files	1 year after expiration of appeals or time for filing appeals
Court Orders	Permanent
Requests for Departure from Records Retention Plan	10 years

M. MISCELLANEOUS

Record Type	Retention Period
Consultant's Reports	2 years
Material of Historical Value (including pictures, publications)	Permanent

Policy and Procedures Manuals – Original	Current version with revision history
Policy and Procedures Manuals - Copies	Retain current version only
Annual Reports	Permanent

N. PAYROLL DOCUMENTS

Record Type	Retention Period
Employee Deduction Authorizations	4 years after termination
Payroll Deductions	Termination + 7 years
W-2 and W-4 Forms	Termination + 7 years
Garnishments, Assignments, Attachments	Termination + 7 years
Labor Distribution Cost Records	7 years
Payroll Registers (gross and net)	7 years
Time Cards/Sheets	4 years
Unclaimed Wage Records	6 years
W-2C Corrected Wage and Tax Statement	Permanent
W-4 Employee’s Withholding Allowance Certificate	Permanent
Payroll Adjustment Order	Permanent
Payroll (“A”) Warrants	4 years
Payroll (“A”) Warrants Registers	Permanent
Payroll and Salary Records	Permanent
Payroll Office Records	Permanent
Quarterly Wage and Withholding Report	Permanent
Employer’s Quarterly Federal Tax Return	Permanent
Report of Independent Contractors	4 years

Record Type	Retention Period
Salary & Benefits Schedule for the Certified Bargaining Unit	Permanent
State EDD Quarterly Contribution Return	Permanent
Status Changes (Employee)	Permanent
Termination Records-Payroll	Permanent
Time Reports (Payroll Certificate and Classified)	Permanent
Wage and Tax Statement	Permanent

O. PENSION DOCUMENTS AND SUPPORTING EMPLOYEE DATA

General Principle: Pension documents and supporting employee data shall be kept in such a manner that the Business Services Division can establish at all times whether or not any pension is payable to any person and if so the amount of such pension.

Record Type	Retention Period
Retirement and Pension Records	Permanent

P. PERSONNEL RECORDS

Record Type	Retention Period
Commissions/Bonuses/Incentives/Awards	7 years
EEO- I /EEO-2 - Employer Information Reports	2 years after superseded or filing (whichever is longer)
Employee Earnings Records	Separation + 7 years
Employee Handbooks	1 copy kept permanently
Employee Medical Records	Separation + 6 years
Employee Personnel Records (including individual attendance records, application forms, job or status change records, performance evaluations, termination papers, withholding information, garnishments, test results, training and qualification records)	7 years
Employment Contracts – Individual	7 years after separation
Employment Records - Correspondence with Employment Agencies and Advertisements for Job Openings	3 years from date of hiring decision

Record Type	Retention Period
Employment Records - All Non-Hired Applicants (including all applications and resumes - whether solicited or unsolicited, results of post-offer, pre-employment physicals, results of background investigations, if any, related correspondence)	2-4 years (4 years if file contains any correspondence which might be construed as an offer)
Job Descriptions	3 years after superseded
Personnel Count Records	3 years
Forms I-9	3 years after hiring, or 1 year after separation if later

Q. PROPERTY RECORDS

Record Type	Retention Period
Correspondence, Property Deeds, Assessments, Licenses, Rights of Way	Permanent
Original Purchase/Sale/Lease Agreement	Permanent
Property Insurance Policies	Permanent

R. TAX RECORDS

General Principle: The Business Services Division must keep books of account or records as are sufficient to establish amount of gross income, deductions, credits, or other matters required to be shown in any such return.

These documents and records shall be kept for as long as the contents thereof may become material in the administration of federal, state, and local income, franchise, and property tax laws.

Record Type	Retention Period
Tax-Exemption Documents and Related Correspondence	Permanent
IRS Rulings	Permanent
Excise Tax Records	7 years
Payroll Tax Records	7 years
Tax Bills, Receipts, Statements	7 years

Record Type	Retention Period
Tax Returns - Income, Franchise, Property	Permanent
Tax Workpaper Packages - Originals	7 years
Sales/Use Tax Records	7 years
Annual Information Returns - Federal and State	Permanent
IRS or other Government Audit Records	Permanent

S. CONTRIBUTION RECORDS

Record Type	Retention Period
Records of Contributions	Permanent
SIATech Academy South's or Other Documents Evidencing Terms Of Gifts	Permanent