

# Northwest Workforce Council

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## POLICY AND PROCEDURES DIRECTIVE

**DATE ISSUED:** June 30, 2016

**SUBJECT:** RECORDS RETENTION

**REFERENCE:** WIOA 01-34

### BACKGROUND

The Northwest Workforce Council is a private not-for-profit corporation operating workforce preparation programs in the four northwest counties of Washington State. The Council receives almost all of its operating funds from federal sources through state agencies. As a recipient of such funds, and as a private not-for-profit corporation, it is required to maintain and retain records of fiscal, program and organizational activities. This policy sets forth the records to be maintained, and the timeframe for retention.

### POLICY

The Northwest Workforce Council shall retain records pertinent to the organization, its employees, grants, grant agreements, interagency agreements, contracts or any other awards, plus financial, statistical, property and supporting documentation, applicant, participant or registrant records, and all supporting documentation as outlined below.

Accounts receivable and payable ledgers and schedules	7 years
Audit reports, Financial Statements (year end): general ledgers, trial balance, journals	Permanently
Articles of Incorporation, Bylaws, minutes and other incorporation records	Permanently
Bank Reconciliation	3 years
Bank Statements, deposit records, electronic fund transfer documents and canceled checks	3 years
Chart of Accounts	Permanently
Complaints (Program) and actions taken on the complaint	3 years from the date of resolution
Financial statements (year end)	Permanently
Records pertinent to grants agreements, interagency agreements, contracts or any other award including financial, statistical, property and supporting documentation	<b>7 years after close out report</b>

Insurance policies (active and expired), records, current accident reports, claims	Permanently
Invoices (accounts payable files)	7 years
Inventory Records	<b>7 years</b>
Payroll records & summaries including records related to employee's leave	7 years
Personnel files	7 years after termination
All program and data validation records pertinent to applicants, registrants, eligible applicants/registrants, participants, terminees, employees and applicants for employment*	Not less than 3 years from the point the record is no longer included in reportable outcomes*
Property (all records of non-expendable property)	3 years after final disposition
Retirement and pension records including Summary Plan Descriptions	Permanently
Tax returns and worksheets	Permanently
Withholding tax statements (FICA, FUTA, Federal Income)	7 years

*\*Example – A participant exits in January 2015 and is still reported in the PY 2015 performance report for the period ending June 30, 2015. The record retention period is July 1, 2015 to July 1, 2018.*

**Record Retention beyond Required Timelines**

All records will be retained beyond these required timelines if any litigation or audit is begun or claim is instituted involving a grant or agreement covered by the records. The involved records shall be retained for an additional 3 years after the litigation, audit finding or claim has been resolved.

**Limitation of Public Access to Records**

Records of the corporation will be private and confidential and will not be disclosed to the public. Personal information on program participants is likewise confidential and will not be disclosed. Personal information may be made available to WorkSource partners or service providers on a selective basis consistent with the participant's signed "Release of Information" form. In addition, this information may be made available to persons or entities having responsibilities for the effective management of federal and state funds including representatives of:

- The Department of Labor

- The Governor
- Grant Recipients
- Appropriate governmental authorities involved in the administration of grants or contacts to the extent necessary for its proper administration
- The Federal grantor awarding agency
- The Corporation's Auditors and Monitors
- Inspector General
- The Comptroller of the United States or any of their duly authorized representative as mandated by 29 CFR Part 95.53(e)

Note: The conditions under which information may be released or withheld are shown below:

- a. WIOA registrants will have access to all information concerning themselves as individuals unless the records or information are exempted from disclosure.
- b. The names of WDC staff in positions funded by WIOA, in part or in whole, will be a matter of public record. Other information pertaining to these recipient employees will be made available to the public in the same manner and to the same extent as such information is made available on staff in positions not funded by WIOA.

### **Records Destruction**

It is the practice of the Northwest Workforce Council to destroy inactive corporation records when they have satisfied all retention requirements and are no longer needed by the corporation for administrative, legal, fiscal, or historical purposes. A receipt of records destroyed will be kept in the Fiscal Department. Shredding is the recommended method of destruction for all records.

### **References**

Public Law 113-128, Workforce Innovation and Opportunity Act of 2014, Section 185(a)

- 2 CFR 200.333-337
- 29 CFR 37.37
- 29 CFR 97.42
- RCW.42.56
- RCW 40.14
- RCW 42.17.020(1)
- Telford v. Thurston County Board of Commissioners