

RECORDS RETENTION POLICY

The records of the Washington County Soil Conservation District (WCSCD) are important assets. Record maintenance applies to essentially all records produced by Employees or District Supervisors, whether paper or electronic. As WCSCD conducts the business of Federal, State, and Local governments, as well as, under their own status as political subdivisions of the State, it is important all the respective rules and guidelines are considered. **These policies may change over time, so it is important this document be reviewed and updated at least every five (5) years.**

The law requires the Districts to maintain certain types of records, usually for a specified period of time. Failure to maintain these records for the specified period of time subjects the Districts to potential fines and penalties and without necessary information in the case of litigation.

The General Records Retention Section 1 below includes the minimum retention period for each category or specific document.

1.) General Records Retention Guidelines

(A) Tax Records:

Tax records include, but may not be limited to, documents concerning payroll, expenses, proof of deductions, expenses, accounting procedures, etc.

- a. Federal and State Quarterly Tax Records - 7 years
- b. Payroll Records and Summaries - 7 years
- c. Invoices (to customers and vendors) - 7 years
- d. Monthly Treasurer's Report - 7 years

(B) Banking and Accounting Records:

Including but not limited to bank statements, deposit records, receipts, etc.

- a. Audit Report - Permanent
- b. Bank Statements - 7
- c. Deposit Records - 7
- d. Receipts - 7
- e. Bank Reconciliations - 7

(C) Budget and Grant Documents:

Including budget requests, budget responses and any supporting documentation for County, State, and Federal budget or grant requests.

- a. County Budget Requests - 10 years
- b. State Budget Requests - 10 years
- c. Funded Federal, State, or NGO Grant Requests and Records - 10 years
- d. Unsuccessful Grant Requests - 1 year
- e. Funding Grants - All records retained in compliance with Grantor requirements. After that time, the policy for financial records retention will be followed.

(D) Employment Records/Personnel Records:

- a. State and Federal statutes require retention of certain recruitment, employment, and personnel information. Districts should also keep personnel files that reflect performance reviews and any complaint brought against the District or individual employees under applicable State and Federal statutes.
- b. Employment Applications - 3 years
- c. Personnel Files (Terminated) - 7 years
- d. Benefit Plans - Permanent

(E) Board and Board Committee Materials:

- a. Meeting Agenda - Permanent
- b. Meeting Minutes - Permanent

(F) Legal Files:

All files that include legal matters or are legally binding, such as, contracts, deeds, etc.

- a. Accident Reports/Claims (settled) - 7 years
- b. Contracts, Notes, and Leases - 7 years following expiration
- c. Deeds, Mortgages, and Bills of Sale - Permanent
- d. Lawsuits and all supporting information - Permanent

(G) Correspondence:

- a. General Correspondence - 2 years
- b. Correspondence (Legal and Important Matters) - Permanent
- c. Routine Correspondence (with Customers/Vendors) - 2 years

(H) Insurance/Retirement Information:

- a. Maintain current policies - Policy Period
- b. Insurance Claims - 3 years following settlement
- c. Nationwide 457(B) Retirement Plan - Permanent
 - 1) Plan Documents - 10 years
 - 2) Investment Activity Reports - 10 years

Enacted: April 13, 2022

URBAN PROGRAM
Records Retention

1. Preliminary Consultations, Plats, Standard Grading..., Concept Plan, Final Plan, As-Built Plan, etc. shall be retained as follows:

<i>Plan Type</i>	<i>Record Retention</i>	<i>Notes</i>
Preliminary Consultation	5 years	
Plats (Preliminary, Final, & Simplified)	No Retention	
Standard Grading, Soil Erosion and Sediment Control for Residential Construction and Minor Earth Disturbances	3 years	Or plans may be deadfiled/destroyed upon project completion/expiration
Concept Plan	2 years	Or plans may be deadfiled/destroyed upon project completion/expiration
Final Plan (Grading, Site, and/or Preliminary Plat w/Construction Drawings)	3 years	Or plans may be deadfiled/destroyed upon project completion/expiration
Pond (as-built) Plan	Indefinitely	May retained via a paper copy or may be retained digitally
Standard Soil Erosion and Sediment Control Plan for Forest Harvest Operations	3 years	

2. Correspondence and/or emails regarding the above referenced plans shall be maintained per the plan type retention and notes.

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