

November 16, 2007  
NEMO WIB Issuance #02-07

To: All Program Operators  
From: Casie Baumann, Interim Director  
Subject: Record Retention/Destruction of records

1. Purpose: To provide policy regarding the proper destruction of records.
2. Substance: To provide policy on the destruction of records.

Subcontractors must retain all records applicable to Department of Labor (DOL) awards. Records shall include but are not limited to financial records, supporting documents, statistical records, and all other records pertinent to a grant or contract. The Code of Federal Regulations at 29 CFR 97.42 (for all state and local government agencies) or 29 CFR 95.53 (for all non-state and non-local government entities) requires records to be retained for a period of three years from the date of final expenditure report.

- Subcontractors must request written permission from the NEMO Workforce Investment Board (NEMO WIB) to destroy records.
- To receive written permission to destroy records a subcontractor must have an OMB Circular A-133 Single Audit Report which has been accepted by the NEMO WIB and corresponds to the three year retention period.
- The only exceptions to the previously mentioned record destruction provisions are as follows:
  - The previously mentioned records will be retained beyond the three year requirement if any litigation or audit is begun, if a claim is instituted involving the grant or contract covered by the records, or in some instances, in accordance with the Internal Revenue Service record retention guidelines. In these cases, the records will be retained until litigation, audit, or claim has been finally resolved.
  - Records for real property and equipment acquired with Federal funds shall be retained for three years after “Final Disposition”.

(“Final Disposition” shall mean the sale or other disposal of said real property or equipment)

- When any records are transferred to or maintained by DOL, the three year retention requirement for these records is no longer applicable.
- The method of records disposal is relative to the confidentiality of the document. Records which disclose references to individual personnel or participants must be obliterated before discarding.

3. Action: This issuance becomes effective immediately and should be provided to all pertinent staff.

4. Contact: If you have any questions, please contact Casie Baumann at (660) 327-5125 or [casie@nemowib.org](mailto:casie@nemowib.org).

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Casie Baumann  
Interim Director