



DWD Issuance 05-2007

Issued: October 26, 2007
Effective: October 26, 2007

Subject: Destruction of records

Key Words: Record destruction – Grant – Contract – Final Disposition

1. Purpose: To provide policy regarding the proper destruction of records.
2. Background: Local Workforce Investment Boards (LWIBs) 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 or non-local government entities) requires records to be retained for a period of three years from the date of the final expenditure report.
3. Substance: To provide policy on the destruction of records:
 - 3.1 LWIBs must request written permission from DWD to destroy records.
 - 3.2 To receive written permission to destroy records, a LWIB must have an OMB Circular A-133 Single Audit Report which has been accepted by DWD and corresponds to the three year retention period.
 - 3.3 The only exceptions to the aforesaid record destruction provisions are as follows:
 - The aforementioned 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 the 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 - When any records are transferred to or maintained by DOL, the three year retention requirement for these records is no longer applicable.

3.4 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.

4. Action: Effective upon issuance, this information should be used to develop and/or revise local record destruction policy and procedures and be distributed to appropriate staff. Within 30 days of issuance, a LWIB's record destruction policy and procedures must reflect the tenets of this DWD Issuance.

5. Contact: Direct any questions or comments regarding this DWD Issuance to Rob Mock, Quality Assurance Manager, at 573.522.3015 or rob.mock@ded.mo.gov

6. References: Uniform Administrative Requirements for Grants and Cooperative Agreements to States and Local Governments:
www.edd.ca.gov/wiarep/29crfpart97.pdf

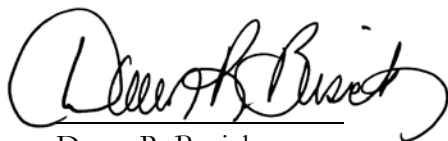
Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations, and With Commercial Organizations, Foreign Governments, Organizations under the Jurisdiction of Foreign Governments, and International Organizations:
www.edd.ca.gov/wiarep/29crfpart95.pdf

OMB Circular A-133
www.whitehouse.gov/omb/circulars/a133/a133.html

Internal Revenue Service Record Retention Guidelines
www.irs.gov/businesses/small/article/0,,id=98513,00.html

7. Rescissions: none

8. Attachments: none



Dawn R. Busick
Interim Director