

TMHA RECORD RETENTION POLICY

This policy enacted in 2020 is designed to comply with contractual obligation with HUD and all applicable federal, state, administrative, and local laws and regulations. TMHA will also comply with any court order requiring the retention or collection of data.

Consistent with this policy and the controlling law, TMHA will keep records in any form it deems appropriate, including, but not limited to, hard copy, electronic, or on servers. Records may be retained in more than one form, but retaining a record in more than one form is not required under this policy. TMHA will generally retain records consistent with standard business practices in the industry applicable at the time.

TMHA will from time to time review this policy and it reserves the right to revise this policy when necessary.

1. Low Income Public Housing

TMHA will comply with the Consolidated Annual Contributions Contract, C-5005, Form HUD-53012A (3/95) and Form HUD-53012B (3/95), Notice PIH 95-44 (HA), which is TMHA's current CACC with the U.S. Department of Housing and Urban Development (HUD) for the Low Income Public Housing program (LIPH) and provides at Form HUD-53012A, Section 15- Books of Account, Records, and Government Access:

a. The HA must maintain complete and accurate books of account for the projects of the HA in such a manner as to permit the preparation of statements and reports in accordance with HUD requirements, and to permit timely and effective audit.

2. Housing Choice Voucher Program

a. TMHA will comply with the Consolidated Annual Contributions Contract, (CACC) Form HUD-52520 (12/93), which is TMHA's current CACC with HUD for the Housing Choice Voucher Program (HCVP) and provides at Form HUD-52520 (12/93), Section 14. Program Records:

i. The HA must maintain complete and accurate books of account and records for a program. The books and records must be in accordance with HUD requirements, and must permit a speedy and effective audit.

b. TMHA will comply with 24 CFR 908.101 and 24 CFR 982.158, which set forth the following record retention requirements for the HCVP and LIPH.

i. The Public Housing Authority ("PHA") must maintain complete and accurate accounts and other records for the program in accordance with HUD requirements, in a manner that permits a speedy and effective audit. The records must be in the form required by HUD, including requirements governing

computerized or electronic forms of record-keeping. The PHA must comply with the financial reporting requirements in 24 CFR Part 5, Subpart H.

ii. The PHA must furnish to HUD accounts and other records, reports, documents and information, as required by HUD. For provisions on electronic transmission of required family data. See 24 CFR Part 908.

iii. HUD and the Comptroller General of the United States shall have full and free access to all PHA offices and facilities, and to all accounts and other records of the PHA that are pertinent to administration of the program, including the right to examine or audit the records, and to make copies. The PHA must grant such access to computerize or other electronic records, and to any computers, equipment or facilities containing such records, and shall provide any information or assistance needed to access the records.

iv. The PHA must prepare a unit inspection report.

v. During the term of each assisted lease, and for at least three years thereafter, the PHA must keep:

1. A copy of the executed lease;
2. The HAP contract; and
3. The application from the family.

vi. The PHA must keep the following records for at least three years:

1. Records that provide income, racial, ethnic, gender, and disability status data on program applicants and participants;
2. An application from each ineligible family and notice that the applicant is not eligible;
3. HUD-required reports;
4. Unit inspection reports;
5. Lead-based paint records as required by Part 35, Subpart B of this title.
6. Accounts and other records supporting PHA budget and financial statements for the program;
7. Records to document the basis for PHA determination that rent to owner is a reasonable rent (initially and during the term of a HAP contract); and
8. Other records specified by HUD.

3. Operating Fund

HUD has set forth the following record retention requirements for all activities under the Operating Fund pursuant to 24 CFR § 990.325, which provides, "The PHA shall retain all documents related to all financial management and activities funded under the Operating Fund for a period of five fiscal years after the fiscal year in which the funds were received.

4. Assessment of Fair Housing

HUD has set forth the following record retention requirements for all activities measuring fair housing, pursuant to 24 CFR 5.168, which provides:

a. *General.* Each program participant must establish and maintain sufficient records to enable HUD to determine whether the program participant has met the requirements of this subpart. . . .

b. *Retention period.* All records must be retained for such period as may be specified in the applicable program regulations.

5. Receipt of Federal Funds

HUD has set forth the following record retention requirements for receipt of federal awards, pursuant to 2 CFR §200.333. It provides:

Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a subrecipient. Federal awarding agencies and pass-through entities must not impose any other record retention requirements upon non-Federal entities. The only exceptions are the following:

a. If any litigation, claim, or audit is started before the expiration of the 3-year period, the records must be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken.

b. When the non-Federal entity is notified in writing by the Federal awarding agency, cognizant agency for audit, oversight agency for audit, cognizant agency for indirect costs, or pass-through entity to extend the retention period.

c. Records for real property and equipment acquired with Federal funds must be retained for 3 years after final disposition.

d. When records are transferred to or maintained by the Federal awarding agency or pass-through entity, the 3-year retention requirement is not applicable to the non-Federal entity.

e. Records for program income transactions after the period of performance. In some cases recipients must report program income after the period of performance.

Where there is such a requirement, the retention period for the records pertaining to the earning of the program income starts from the end of the non-Federal entity's fiscal year in which the program income is earned.

f. Indirect cost rate proposals and cost allocations plans. This paragraph applies to the following types of documents and their supporting records: indirect cost rate computations or proposals, cost allocation plans, and any similar accounting computations of the rate at which a particular group of costs is chargeable (such as computer usage chargeback rates or composite fringe benefit rates).

i. *If submitted for negotiation.* If the proposal, plan, or other computation is required to be submitted to the Federal Government (or to the pass-through entity) to form the basis for negotiation of the rate, then the 3-year retention period for its supporting records starts from the date of such submission.

ii. *If not submitted for negotiation.* If the proposal, plan, or other computation is not required to be submitted to the Federal Government (or to the pass-through entity) for negotiation purposes, then the 3-year retention period for the proposal, plan, or computation and its supporting records starts from the end of the fiscal year (or other accounting period) covered by the proposal, plan, or other computation.

6. R.C. 149.43 Availability of public records for inspection and copying.

TMHA will provide a copy of this Record Retention Schedule for those requesting public records from TMHA.

Having set forth the standards, these are the specific retention periods for the below records and equipment, including computers and servers:

RECORD TERM OF RETENTION IN YEARS

TMHA's Origination Documents Permanent

HUD TO PHA: CACC LIPH – 5 Years

HUD TO PHA: CACC for HCVP - 5 Years

PHA TO CITY: Cooperation Agreement/Amendments – 5 Years

Resident Opportunity Self-Sufficiency (ROSS) – 3 Years

Family Self Sufficiency, (FSS) – 3 Years

Home Ownership Opportunity for People – 3 Years

Everywhere, (HOPE) – 3 Years

Capital Fund Grants – 5 Years

Declaration of Trust - Permanent

Annual Budget Reports – 3 Years

Audit Reports – 3 Years

Contracts & Agreements – 3 Years

Minutes of Board Meetings – 3 Years

Surveying - Field Notes – 3 Years

Architects & Engineer Contracts – 3 Years

Contract Development Register – 3 Years

Contract Management Register – 3 Years

Property Files – 3 Years

Site Acquisition Records – 3 Years

Unsuccessful Bids - Until Contract is Awarded

Accident Reports – Disposal Not Recommended

Employee Injury Reports – 3 Years

Bodily Injury to Non-Employees – 3 Years

Damage to PHA vehicle or Property – 3 Years

Agendas – 3 Years

Annual Department Budget – 5 Years

Attendance Reports/Records – 3 Years

Audio-visual, Pr, & Training Materials – 3 Years

Automobile and Equipment Records - Duration of Ownership

Badges & Ids - Term of employment

Budget Preparation Documents (Working Papers) – 3 Years

Contract Audio Tapes - Pre-Construction & Pre-Bid Tapes – 3 Years

Correspondence:

General (No Policy Matters) – 2 Years

Routine Form Letters – 1 Years

Routine Management Letters – 2 Years

Routine Maintenance Letters – 2 Years

Temporary or transient records including email - Until issue becomes final

Equipment Inventories – 3 Years

Executive Orders – 3 Years

Expense Records – 3 Years

Fuel Usage Records – 3 Years

Orders, Directives, Policies, Rules, Regulations, Procedures Superseded & Audited:

Non-Employee Related Audio and Video Recordings – 1 Year

Non-Employee Related Transcripts – 1 Year

Inventory of Expendable Equipment, Materials and Supplies or Non-

Expendable Equipment – 3 Years After Audit

Equipment Leases – 2 Years After Expiration

Real Estate Leases – 3 Years After Expiration

Licenses, Permits, Certifications – 3 Years After Expiration

Management/Operations Reports – 1 Year

Annual Report – 3 Years

Consultant Produced – 3 Years

Material Safety Sheets - Until Superseded or Obsolete

Meeting Notices (See ORC 121.22) – 1 Year

Audio/Video Recordings & Minutes of Meetings – 1 Year

Motor Vehicle Titles - Until ownership transferred

Press/News Releases – 3 Years

Project Plans/Drawings - Life of Project

Receipts/Receipt Books – 3 Years or until Audited

Receiving Documents – 3 Years

Requisitions – 3 Years

System Equipment Inventory – 1 Year

Uniform Records – 3 Years

Vehicle Maintenance Records - Until Vehicle Sold

System Documentation - Life of the System

Warranties - Until Expired

Work Orders – 2 Years

Maintenance Inspection Reports – 1 Year

Nonexpendable Equipment Record Cards - After Item is Disposed

Report on Initial Occupancy of LIPH Form HUD 52209 - 3 Years After Audit

Reports on Unit Availability Form HUD 51230 - 3 Years After Audit

Certificates Regarding Tenants Admitted to LIPH - 3 Years After Audit

Deeds - See Trumbull County Recorder's Office

Worker's compensation Claims – 5 Years

Settlements – 1 Year

Annual Budget/Financial Report – 5 Years

Balance Sheet (52595) – 5 Years

Contributions Form HUD 52266 – 5 Years

Income/Expense Statement Form HUD 52596 – 5 Years

Statement of Voucher...Form HUD 52435 Disposal Not Recommended

Statement of Initial Operating Income...Form HUD 52603 Disposal Not Recommended

Computation of PILOT Form HUD 52263 Disposal Not Recommended

Internal Audit Reports – 5 Years

Federal Audit Reports- 5 Years

Auditor of the State – 3 Years

Development Costs Records – 5 Years

Retirement System Payment Records – 5 Years

Retirement System Exemption (Waiver) Records – 5 Years

Sinking Fund Ledger/Journal - Transaction and Journal – 5 Years

Certified Reports of Audits – 5 Years

Accounts Ledger - 3 Years After Audit

Accounts Payable Ledger - 3 Years After Audit

Accounts Receivable Ledger - 3 Years After Audit

Adjustment Slips - 3 Years After Audit

Analytical Tenant Control Ledger - 3 Years After Audit

Annual Report to Auditor of the State - 3 Years After Audit

Bad Check/Bad Debt Record - 3 Years After Pay Off

Bad Tenant Cards w/Charges and Comments Listed - Disposal Not Recommended

Bad Tenant Cards w/no charges or comments - 2 Years After Tenant Vacates

Bank Deposit Records - 3 Years After Audit

Bid Bonds / Successful Bidder - Acceptance of Project Performance Bond Bid Bonds

Bid Bonds / Successful Bids - 3 Years After Project Completed

Bid Bonds / Unsuccessful Bids - 1 Year After Issuing Contract

Cancelled Checks - 3 Years After Audit

Capital Improvement Bonds - Until Paid Off & Audited

Cash Books/Cash Reports - 3 Years After Audit

Cash Receipts and Disbursements - 3 Years After Audit

Check Register/Stubs/Carbons - 3 Years After Audit

Checking Account Statement - 3 Years After Audit

Checks Voided - 3 Years After Audit

Client Payment Files - 3 Years After Move Out

Computer Generated Financial Reports - Until Replaced by Next Report

Computer Records – 3 Years

Computers and Servers - Until obsolete

Report of Cash Received - 3 Years After Audit

Damage Claims - 3 Years After Completion

Expense Ledger - 5 Years After End of Fiscal Year

Fixed Asset Record – 5 Years

Insurance/Fidelity Bonds - 3 Years After Expiration Date

Insurance Policies - 3 Years After Expiration Date

Insurance Register - 3 Years After Expiration Date

Investment Records - 3 Years After Audit

Invitation to Bid (ITB) – 3 Years

Invoices and Supporting Documents – 3 Years

Journal Vouchers and Supporting Documents - 3 Years After Close Out

Labor Cost Distribution - 3 Years After Audit

Performance Records - After Project Successfully Completed

Permits - 3 Years If Audited

Personal/Professional Services – 3 Years

Petty Cash Record - 3 Years if Audited

Petty Cash Vouchers - 3 Years After Audit

Phone Quotes/Confirmations – 2 Years

Posting Sheets for Paid Bills – 3 Years

Preliminary Loan Contracts - 3 Years After Contract Term and Repayment

Preliminary Loan Notes - 3 Years After Repayment of Note if Audited

Annual Contributions Contract Books of Account – 5 Years

Property Inventories – 3 Years

Property Ledger – 3 Years

Public Voucher: Payment of Annual Contribution - 3 Years After Audit

Purchase Orders – 3 Years

Receipts/Expenditures Report to Auditor of the State – 3 Years

Receiving Documents – 3 Years

Reconciliation Sheets / Bank Accounts - 3 Years if Audited

Records of Funds Received - 3 Years if Audited

Refund Check Ledger - 3 Years if Audited

Remittance Advice – 3 Years

Request for Proposals (RFPs) – 3 Years

Special Assessments - Until Paid Off and Audited

Surety Bonds: Special - 3 Years After Expiration Date

Surety Bonds of Officials or Employees - 3 Years After End of Employment

Tax Abatement Records - Duration of Abatement Plus 1 year

Tax Settlement Records - 3 Years if Audited

Temporary Notes 3 - Years After Audit and Payment of Note

Trial Balance Records – 3 Years

Transmittal of Ohio Wage and Tax Statement - 3 Years if Audited

Travel Expense Records – 3 Years

Treasury Investment Board Report – 3 Years

Unemployment Compensation Records - 3 Years if Audited

Uniform Allowance Records - 3 Years if Audited

Vouchers: Originals and/or Copies - 3 Years if Audited

Voucher for Payment of Annual Contr. Form HUD 52681 - Disposal Not Recommended

Operating Statement Form HUD 52682 - Disposal Not Recommended

Schedules of Auditor's Adjustments - Disposal Not Recommended

Schedules of Maximum Income Limits -1 Year After Schedule is Suspended

Schedules of Rents Demonstration of Financial - 1 Year After Schedule is Suspended

Bond Transcripts - 3 Years After Bond Redeemed

Bonds Redeemed - 3 Years After Issue is Paid Off

Call Notices: Securities - 3 Years After Call

Cash Journal - 3 Years if Audited

Coupons - Redeemed 3 years after Audit

Electronic Fund Transfer Records – 3 Years

Monthly Financial Statement – 3 Years

Report Application for PERS Refund/Wavier – 3 Years

Employee Earnings Records – 3 Years

Real Property Disposition Records – 3 Years

Retirement Systems Report – 3 Years

Auditor's Adjustment Schedules – 3 Years

W-2 Forms – 3 Years

Court Orders for Payroll Deductions - Until Order Rescinded or End Employment

Employee Income Tax Withholding Certificate - 3 Years After Employment Ends

Withholding Payment Records – 3 Years

Employee Pay Records - 3 Years After Employment Ends

Employee Withholding Requests - Until Replaced or Revoked by Employee

Employee Quarterly Federal Tax Return - 3 Years After Employment Ends

Leave Balance/Reports – 3 Years

Notification of Pay/Pay Step Increases - Retain Until Superseded

Special Assessments Records - Retain Until Final Payment if Audited

Employee Individual Earnings Records - 3 Years After Audit

Payroll Journal – 3 Years

Labor Distribution Journal – 3 Years

Deduction Register - 3 Years

Quarterly Earnings Report – 3 Years

W-2 Forms (only the one from time of hire) – 3 Years

Employee Records – 3 Years

Employee Performance Evaluations – 3 Years

Original Application for Employment - Retain in Personnel File

Person Hired - Retain in Personnel File

Person Not Hired – 1 Year

Commendations, Promotions - Retain in Personnel File

Employee Exposure to Hazardous Chemicals/Biological Hazards or Infectious Diseases - Retain in Medical File or Workers' Compensation File as Applicable

Employee Sick Leave/Vacation Balances – 3 Years

Employee Time Cards/Time Sheets – 3 Years

Employee Training Records - Retain in Personnel File

Employee History Record Card - 3 Years In Lieu of Personnel File

Grievance Hearing Records - 1 Year After Resolution

Employee Insurance Enrollment Records - 1 Year After Employee Departs

Employee Health/Life Insurance - 3 Years After Termination

Jobs/Position Descriptions - 1 Year After Superseded

Labor Union Agreements - 3 Years After Termination

Employee Leave Records - 3 Years After Audit

Tax Payment Forms for City, State, Federal – 3 Years

Employee Deduction Authorization Forms – 3 Years

Worker Compensation Claims – 3 Years

Drug-Free Workplace Acknowledgements – 3 Years

Employee Medical Records – 3 Years

I-9 Forms - Retain in Personnel File

Selected Applications – 3 Years After Change

Application Files Updated - 3 Years Unless Withdrawn

Application Files Withdrawn – 2 Years

Applications Waiting List – 1 Year

Recertification Schedule – 1 Year

Complete Recertification Packets – 3 Years

HUD Forms – 5 Years

Progress Reports on Families Moving Into PH – 3 Years

Rent Roll Control/Analysis of Dwelling Rent Charges - 3 Years After Audit

Occupancy Reports - 4 Years After Audit-Transfer to Permanent Storage

Report on Regular Re-Exam of Families in LIPH – 3 Years

Request for Refund of Security Dep. & Unearned Rent – 3 Years

Schedule of Tenants Accounts Receivable - 2 Years After Audit

Applicant's Criminal History, If Housed -Dispose After 1 year

Applicant's Criminal History, If Not Housed - Place in Withdrawn Applicant File, in Secure Storage, Dispose of after 1 year, or After Appeal Period

Photo ID for Head of Household - 3 Years After End of Participation

Birth Certificates for all Household Members - 3 Years After End of Participation

Social Security Numbers for All Household Members - 3 Years After End of participation

Income Verification - 3 Years After End of Participation

Statement of No Income - 3 Years After End of participation

Employee Income Verification Form - 3 Years After End of Participation

Child Care Expenses, Medical Verif. Forms - 3 Years After End of Participation

Student Status - 3 Years After End of Participation

Participation Form 50058 - 3 Years After End of Participation

Proposal for Termination, Termination, Eviction Forms – 3 Years

Grievance Forms/Decisions – 3 Years

Request to Move/Approval to Move Forms – 3 Years

Tenant Accounts Receivable/Security Deposit Ledger -3 Years

Tenant Files and Supporting Documents After End of Tenancy - 3 Years After Audit

Vacated Tenant Files and All Supp. Docs. with Charges - 3 Years After Audit

PUBLIC HOUSING FILES

UDR 1233 Unit Turnaround – 3 Years

PFO Detail – 3 Years

Unit Inventory – 3 Years

Priority Work Orders – 3 Years

Work Order Report – 3 Years

Emergency Work Orders – 3 Years

Annual Inspections/Vacancies – 3 Years

HOMEOWNERSHIP RECORDS

Offer to Purchase - 1 Year

Contracts, Addendums, Contingencies – 3 Years

Agency Disclosures, Lead Based Paint, Etc. – 3 Years

Mutual Release – 3 Years

Financial Documents – 3 Years

Underwriting Documents – 3 Years

Applications, Proposals, Rejections – 5 Years

Bid Forms, Notice to Proceed, Progress Reports & Photographs – 3 Years

Change Orders Place in Contract File - 3 Years

Contractors Payroll - 3 Years After Completion of Contract

Contractor's Prevailing Wage Records – 3 Years

Federal Project Files - 5 Years After Project Completed if Audited

Job Orders - 3 Years After Completion of Job

Project Files (Contracts, Specifications, etc.) - 3 Years After Project Completed,

Project Inspection Records – 3 Years