

World Learning Policy on Record Retention

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OVERVIEW

Records retention and disposition practices at World Learning are vital for the following reasons:

- In the absence of practices for record retention, maintenance and destruction, an

How Long Must Records be Retained?

The retention periods which apply to the major categories of records produced by World Learning are: 3-year, 7-year (default), 10-year, 30-year, permanent, and "until the completion of..."¹ The retention period applicable to any given record may be initiated by the making or receipt of that record, or by the occurrence of an action, event, or change in status prior to "counting down." Some examples include: "conclusion of employment relationship + 7 years;" "resolution of litigation + 10 years;" "admission + 7 years;" "separation + 30 years;" or "receipt of final payment + 3 years."

Occasionally the retention period will be *qualified*, and it will be up to each departmental custodian to calculate the proper retention period based on the circumstances to which a record relates, for instance, "employment + 7 years, UNLESS otherwise specified in employee handbook," or "the longer of: settlement + 7 years, OR separation + 7 years." If a record's retention period is qualified, it will be clearly specified in Attachment I. Ask your supervisor for clarification if unsure.

Attachment I presents a categorized list of World Learning's required retention periods for a variety of records. Records can be retained for longer periods, in accordance with operational or management needs. Note that it is likely that the organization will have record types that are not specifically stated in the list. Likewise, each department will not generate all of the record types listed. The category that most closely matches the record in question should be consulted in the event that a specific record has not been identified in Attachment I.

SCOPE

This Policy applies to all public and confidential records generated during World Learning operations, including both original documents and reproductions. It also applies to records stored in electronic form, such as on computers, servers, portable devices (tablets and smartphones), or on cloud based storage, as well as paper records. Included is any written, printed, graphic, mechanical, or electronic data that has been received or prepared for use in connection with the transaction of World Learning business.

LEGAL CONSIDERATIONS

For some record categories, the minimum length of time information is to be retained is defined by federal and state law. For example, federal student aid regulations dictate the type of information that must be obtained for each student and the length of time these records must be stored.

Records of wages and salaries are required by the Internal Revenue S255 rg/T13 1 nnd s(a)-0.8 (p)-1.aalgu (he)-

to ensure compliance with all relevant laws. The schedule of retention periods set forth in Attachment I has been prepared in accordance with this principle.

It is important to note that records created in the conduct of World Learning's work outside the United States may also be subject to local laws and regulations regarding retention. When World Learning registers in another country to do business, local counsel should be consulted in order to determine which types of records must be retained, for how long, and where (locally or in the US).

A systematic record retention and destruction program reduces litigation costs and exposure to liability. Because all retained records can be scrutinized when a lawsuit is threatened or has begun, an institution that has not routinely destroyed obsolete records may be required to produce these as well, which may significantly increase legal costs. If old records contain damaging information or are taken out of context, World Learning may be needlessly exposed to liability. When records are destroyed according to an established policy, and no lawsuit or investigation is pending or ongoing, courts will not assume that the records contained incriminating information.

It is important to note that World Learning and its staff may be held civilly and criminally liable if records ontiorablgnif miniq.8 ()5.2841 0.8 (l)0.5(l)0.6 (d L)9.2e (g a)-0 (y)-0.8 ()5.6 (des)2 (t)3.8 (r)-1.1 (o)6.2 p tiao (t)3.86nide6 (gn)6.2rndaincont Wten

HUMAN RESOURCES AND EMPLOYEE RECORDS

Employment records, including official personnel files, must be maintained and retained in accordance with policies and legal requirements. Supervisors should be cautious in creating unofficial records, such as notes in a supervisor's file, because such records may be used to the detriment of the institution. Supervisors should consult with the Human Resources office for guidance about employee performance and discipline issues. Please consult Attachment I in order to determine the relevant retention period, if you have custody of any documents that could be considered part of an employment record. See Attachment I for details.

STUDENT RECORDS

The Family Educational Rights and Privacy Act of 1974 (FERPA), known as the Buckley Amendment, governs the access to, disclosure and retention of some student records for institutions that receive Federal funding. The Act guarantees student access by requiring that current and formerly enrolled students be given the right to inspect and challenge certain records kept by an education institution. The Act also places restrictions on the disclosure of student records to third parties. The Act specifies the retention periods for recommendation letters, pass/fail requests, and student waivers of the right to see recommendation letters, and other records. Please consult the attached grid in order to determine the relevant retention period, if you have custody of any documents that could be classified as student records. See Attachment I for details.

FINANCIAL RECORDS

All financial records, including banking, accounting, contracting, and payroll records, must be retained for audit purposes, and to comply with local legal requirements and those of World Learning's donors. Most financial records are retained for the default period of 7 years. See Attachment I for details.

SPONSORED PROGRAM RECORDS (GDE)

Program implementation records created while implementing federal awards (US Government grants, contracts, and cooperative agreements) must be retained for at least 3 years beyond the submission of the final program report or receipt of final payment in accordance with the terms and

B. Monitoring and Implementation Records: Records including email correspondence and memos that, formally or informally, amend or approve the activities or actions undertaken by World Learning in carrying out the award. For example, correspondence approving a workplan or other program deliverable, requesting prior approval or a change in program direction, or seeking revisions to the approved budget.

Additionally, for programs that require monitoring of participants, key correspondence relating to the monitoring of participants' progress in the program should be retained including participant applications, monitoring logs, required documents received from participants, and correspondence with the participants regarding the program. (e.g., correspondence regarding program direction, budget, and other program-related matters.)

ATTACHMENT I - DETAILED RECORD TYPES

CATEGORY/RECORD GROUP	DOCUMENT TYPE	RETENTION PERIOD
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	Personnel Actions	Employment + 7
	Grievance Records	Date of settlement/decision + 7
	Equal Opportunity (including Discrimination, Sexual Harassment) Complaints	Longer of: date of settlement/decision + 7 ,or accused's separation + 7
	Disciplinary Warnings and Actions	Employment + 7 (unless otherwise specified in bargaining agreements or employee handbooks)
	Layoff or Termination	Employment + 7
	Training Records	Employment + 7
General Files	Superseded Employee Manuals	Permanent
	Superseded Job Descriptions	10
	Expired Collective Bargaining Agreements	Permanent
Pension & Benefit Records	Individual employee files	Life of Employee + 7
	Education Assistance	Until completion of employee's life
	Vesting	Life of Employee + 7
	Defined Benefits Retirement Benefits	Life of Employee + 7
	Defined Contributions Retirement Benefits	Life of Employee + 7
	Disability Records	Life of Employee + 7
	Actuarial Records	7
	Health, Life and Disability Insurance Plan Designs & Provisions	Permanent

	Retirement Plan Designs & Provisions & Summary	Permanent
	Descriptions	
	Beneficiary Designation	Employment + 7
Health & Environmental Safety	Employee Medical Records	Employment + 7
	Hazardous Material Biological Monitoring (lead, arsenic, etc.)	Employment + 30
	Accident Reports	Permanent
	Blood-borne Pathogens Vaccination/Declination Form	Employment + 30
	Medical records for Exposed Employees	Employment + 30
	Employee Exposure Records	Date of exposure + 30
	Records of Employees Exposed to Blood-Borne Pathogens	Employment + 30
	Analyses using Medical or Exposure records	Employment + 30
	Employee Safety Training Records	The longer of 30 years or employment
	Respirator Fit Testing Records	7
	Blood-borne Pathogens Training Records	7
	Noise Exposure Records	7
	Occupational injury or illness records	7
	Employee Medical Complaints	7
	Employee Assistance Program Records	7

STUDENT RECORDS		
Applications	Applications	7 OR attendance + 7
	Transcripts(high school or previous institution)	7 OR attendance + 7
	Entrance Exams and Placement Scores	Attendance + 7
	Recommendation Letters	Until completion of admissions process
	Acceptance Letters	7 OR attendance + 7
	Correspondence	7 OR attendance + 7
Individual Student Records	Course Add/Drop Slips	7
	Audit Authorizations	Submission + 7
	Pass/Fail Requests	7
	Registration Forms	7
	Transcript Requests	7
	Withdrawal Records	Graduation or attendance + 7
	VA Certifications	Graduation or attendance + 7
	Academic Action Letters	Graduation or attendance + 7
	Relevant Correspondence	Graduation or attendance + 7
	Curriculum Change Authorizations (waivers, substitutions, etc.)	Graduation or attendance + 7
	Graduation Authorizations	Graduation or attendance + 7
	Disciplinary Files	Separation + 7
	Student Dismissal Files	Permanent
Class Schedules	Enrollment + 7	

	FERPA Requests	Until completion of life of requested record
	Personal Data Forms	Enrollment + 7
	Application for Graduation	Enrollment + 7
	Advanced Placement (Credit by Exam)	Graduation or attendance + 7
	Degree Audit Records (VA students)	Enrollment + 7
	Transfer Credit Evaluations	Enrollment + 7
	Name Change Authorizations	Enrollment + 7
	Tuition and Fee Charges	Enrollment + 7
	Foreign Student (I-20) forms	Enrollment + 7
	Continuing Enrollment	Attendance

	FISAP Reports	End of the award year in which report was submitted + 7
Financial Aid Records	Perkins and Nursing Loan repayment records	Date loan assigned to Dept., cancelled or repaid + 7
	Perkins and Nursing promissory notes	Until loan is satisfied, or as needed to enforce the obligation
	FFEL and Direct Loans eligibility and participation records	End of award year in which student last attended + 7
	FFEL and Direct Loans - all other records	End of award year in which report is submitted + 7
FINANCE		
GDE-Financial - pertinent to award	Financial records, supporting documents, statistical records	Date of submission of final expenditure report, or from date of submission of quarterly or annual financial report + 7
GDE-Records pertinent to award, and relevant to litigation, claim, audit		Until completion of litigation, claim, audit

GDE-Records relative to real property/equipment

	Check Requests and Backup	Current + 7
	Credit card charge slips, statements, and reports	Current + 7
	Royalty Payments	Current + 7
	Unemployment Insurance Payments	Current + 7
	Workers Comp Insurance Payments	Current + 7
	Invoice, Accounts Payable and Purchasing reports	Current + 7
	Cancelled Checks	Current + 7
	1099-MISC Forms	Current + 7
Accounts Receivable	Invoice Copies	Collection + 7
	Accounts Receivable Ledgers	Collection + 7
	Cash Journals and Receipts	Collection + 7
	Legal Correspondence	Collection + 7
	Collection Notices and Records	Collection + 7
	Records of payments receipts	Collection + 7
	Records of uncollected accounts	Collection + 7
Cash Management Records	Bank Statements and Reconciliations	7
	Short-term Investments (FNMAs, Freddie Macs, etc).	7
	Analysis of Bank compensating balances	7
	ACH transactions, wires	7
	Transfer Agreements	Until completion of the life of the Agreement

	ACH Transfers & Pre-Notification Requests	7
	Cash Receipts, Cash Books, Deposits	7
	Revenue and State Bonds backup	Permanent
	Investment manager Reports	7
	Non-contributory retirement Investment manage reports	10
	Custodian Reports (year-end)	10
	Endowment Records	Permanent
Budgeting Records	Annual Financial Reports	Permanent
	Year End	10
	Status Reports	7
	Budget Transfers	7
	IPEDS Reports	10
Payroll Records-General	Wage Rate Tables	7
	Benefits and Deductions Registers	10
	Payroll /Human Resource Master Files	7
	Payroll Register & Payroll Register Summary	7
	Gross Calculation Registers	7
	Time Input Reports	7
	Accounting Detail from Payroll System	7
Payroll-Employee Files	Wage of Salary History	7
	Salary of Current Rate of Pay	7

	Disability & Sick Leave Benefits	Until completion of the Life of the Employee
	Payroll Deductions	7
	Time Cards or Sheets	7
	W-2/1042-S Forms	7
	W-4 Forms	7
	Garnishments	Employment
PHYSICAL FACILITIES		
Buildings	Capital Construction Project Contracts, Final Payment Records, Materials and Equipment information and correspondence	Life of building + 7 years

Building, and Site Plan Specifications

Health and Safety/Environmental Records	Hazardous Material Spill Reports	Permanent
	Accident Reports	Permanent
	Fire Incident Reports	Permanent
	Hazardous Waste Records, including Manifests or Waste shipment records.	Permanent
	Air monitoring (hazardous gases) or area sampling (asbestos, lead, etc)	30

Alumni Data

Alumni Publications*

publication + 7
*Subject to IRS audit

Alumni Information



Monitoring & Implementation Records	Donor Correspondence and Memos	Final Report Submission +3 or Final Payment (FAR) +3
	Amending/Approving WL Actions	
	Participant Applications	Final Report Submission +3 or Final Payment (FAR) +3
	Participant Monitoring Logs	Final Report Submission +3 or Final Payment (FAR) +3
	Signed Participant Forms (terms of participation,	Final Report Submission +3 or Final Payment (FAR) +3
	Participant Evaluations and Records	Final Report Submission +3 or Final Payment (FAR) +3
	Correspondence/Documentation re. significant issues or emergencies	Final Report Submission +3 or Final Payment (FAR) +3
	Records of program implementation/delivery	Final Report Submission +3 or Final Payment (FAR) +3
Subrecipient/Contractor Records		
	Records of issuance/monitoring/closeout of contracts & subawards	Final Report Submission +3 or Final Payment (FAR) +3
	Signed subawards and contracts (and modifications)	Final Report Submission +3 or Final Payment (FAR) +3
	Periodic and Final reports by subs/contractors	Final Report Submission +3 or Final Payment (FAR) +3
	Sub/Contractor deliverables	Final Report Submission +3 or Final Payment (FAR) +3

ATTACHMENT II - DEPARTMENTAL CUSTODIANS

Departmental Record Retention-Custodians

Name	Department	Date of Appointment

