

Washburn University Office of Sponsored Projects Records Retention Procedure for Federal Awards

Effective Date: 07/01/2010

Last Updated: 06/10/2016

Responsible Office: Office of Sponsored Projects, Finance Office

Purpose:

To provide guidance for the maintenance of grant records and documents for Washburn University and Washburn Institute of Technology (collectively referred to below as “Washburn University”) in compliance with 2 CFR 220.333. If grant award follows previous guidance, see applicable sections in A-133.

Policy:

It is the policy of Washburn to comply with the federal requirements regarding record retention for federal awards. Each office is responsible for maintaining the documents relating to their scope of responsibilities. In instances of shared responsibilities, all offices maintain documents related to these shared responsibilities.

Section 200.333 of 2 CFR Chapter 1, Chapter 2, Part 200, et al (or applicable guidance). outlines the record retention requirements as well as the access guidelines for universities, hospitals, and other not-for-profit organizations receiving grants from the federal government. Subpart C.53(b) states:

“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).

(1) 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.

(2) 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 compensation.”

The individual/area responsible for a specific part of the grant (e.g., programmatic, financial, etc.), is responsible for maintaining appropriate documentation relative to this area of responsibility.

Many of these records are maintained in the Academic Department, the Office of Sponsored Projects, the Finance Office, and Human Resources. Whenever possible, the records that are maintained are the originals.

In accordance with Section 200.335 (or other applicable guidance), “the Federal awarding agency and the non-Federal entity should, whenever practicable, collect, transmit, and store Federal award-related information in open and machine readable formats rather than in closed formats or no paper.” Electronic records should receive “periodic quality control reviews, provide reasonable safeguards against alteration, and remain readable.”

Pursuant to Section 200.336(a) (or other applicable guidance), “the Federal awarding agency, Inspectors General, the Comptroller General of the United States, and the pass-through entity, or any of their authorized representatives, must have the right of access to any documents, papers, or other records of the non-federal entity which are pertinent to the Federal award, in order to make audits, examinations, excerpts, and transcripts. The right also includes timely and reasonable access to the non-Federal entity's personnel for the purpose of interview and discussion related to such documents.” In addition, a sponsor's right to access records does not expire with the end of the three-year record retention period, but will last as long as records are retained (see Section 200.336(b)) (or other applicable guidance).

Roles and Responsibilities:

Academic Department, Principal Investigator/Project Director (PI/PD): The PI/PD maintains any and all documents related to his/her areas of responsibility. These documents include, but are not necessarily limited to, all technical documents related to the grant award (e.g., documentation involving the methods used to conduct research, results of the research, and progress/performance reports). The documentation may be stored in hard copy or electronic version; either method used should be retained and available upon request for review by OSP and/or outside auditors. If requested, the OSP staff will provide the PI/PD with an external file storage device for grant document retention.

Grant Director, Office of Sponsored Projects (GD): The GD maintains any and all documents related to the Office's area of responsibility. The GD retains grants records in compliance with sponsor requirements and this policy. These documents include, but are not necessarily limited to, pre-award materials and the award files for each sponsored program (e.g., proposal, notice of grant award or sponsor agreement, correspondence with the sponsor, subrecipient monitoring).

Accountant, Office of Sponsored Projects (GA): GA maintains any and all documents related to the Office's area of responsibility. These documents include, but are not necessarily limited to, financial documents relating to the grant award (e.g., budget information, financial reports, invoices, copies of checks, and miscellaneous financial information related to sponsored programs).

Human Resources (HR): Human Resources maintains any and all documents related to HR's area of responsibility. These documents include, but are not necessarily limited to, all personnel and payroll records for individuals hired to work on sponsored programs as well as all appointment information relating to sponsored programs.