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**I. PURPOSE**

Athlos Academy has adopted a minimum requirement for records retention.

**II. POLICY**

A. All confidential records shall be kept in a secure manner. Electronic records shall be stored and maintained in secure systems that limit access to authorized persons. Paper records shall be maintained in locked facilities on premises of Athlos Academy of Jefferson Parish (the "School").

B. The following table provides the School's minimum requirements for records retention. Pursuant to La. R.S. 44:36, amended by the Acts 2021, No. 213, all other existing records or records hereafter accumulated by the School not specifically outlined in the following table may be destroyed after three (3) years from the date on which the records were made, except in situations where this policy is superseded by law or regulation requiring longer retention periods for the records in question; provided that these records shall not be destroyed in any case where litigation with reference thereto is pending, or until the completion of any state or federal audit.

C. Duplicate copies of records do not need to be kept if an original exists. If there is no original, only one duplicate is required to be kept. Physical data and records containing student personal identifying information should be stored in a secure area protected from access by unauthorized persons. Additionally, it should be stored in a place that is easily accessible to the school, particularly if the records may be subject to production to an authorized party under FERPA or student privacy laws.

## Records Retention Policy

Bank Statements and Reconciliations	7 years
Cancelled checks (Important payments, i.e. purchases of property, tax payments, significant contracts)	Permanent
Cancelled checks (ordinary)	7 years
Cash Books	Permanent
Cash Receipts and Disbursements	7 years
Construction Documents (i.e. blueprints)	Permanent
Contracts and Leases (current)	Permanent
Contracts and Leases (expired)	7 years
Corporate Documents (Certificate of Incorporation, Related Government or Legal Documents, Articles of Incorporation, Bylaws)	Permanent
Corporate Documents (Board and Committee Meeting Minutes, etc.)	Permanent
Correspondence (General or Routine)	4 years
Correspondence (Legal, Important)	Permanent
Curriculum Records	Permanent
Duplicate Bank Deposit Slips	4 years
Email	5 years
Employee Assignments and Garnishments	7 years
Employee Benefit Plan Documents	7 years (but no earlier than 1 year after termination of plan period)
Employee Payroll Records	7 years
Employee Payroll Reports	7 years

## Records Retention Policy

Employee Personnel Records (after termination)	7 years
Employee Personnel Records (current employees)	Permanent
Employee Retirement and Pension Fund records	Permanent
Employee Timesheets	7 years
Employee Workman's Compensation Documents	11 years
Employment Applications (Current employees)	Permanent
Employment Applications (Other)	4 years
FEMA Grants – Records pertaining to federal award (including financial records, documents supporting expenditures, statistical records, costs incurred for management costs)	At least 3 years from date of submission of final financial status report; or 3 years from the date of the quarterly or annual financial report for awards awarded quarterly or annually
FEMA Grants – Records for real property and equipment acquired with federal funds	At least 3 years after final disposition
Finance – Accounts Payable Ledgers and Schedules	7 years
Finance – Accounts Receivable Ledgers and Schedules	7 years
Finance – Audit Reports of Independent Accountants	Permanent
Finance – Chart of Accounts	Permanent
Finance – Depreciation Schedules	7 years
Finance – Expense Analyses & Distribution Schedules	7 years
Finance – Year-End Financial Statements (including Trial Balances)	Permanent
Finance – Interim Financial Statements	4 years
Finance – Fixed Asset Records & Appraisals	Permanent
Finance – General Ledgers	Permanent

## Records Retention Policy

Finance – Subsidiary Ledgers	Permanent
Finance – Tax Return Worksheets	7 years
Finance – Tax Returns	Permanent
Finance – Uncollectible Accounts & Write-offs	7 years
Finance – W-2 / W-4 / 1099 Forms, etc.	7 years
Fire Safety – Inspection Reports	3 years
Governance – Annual Conflict of Interest Statements	Permanent
Grant Inquiries	7 years
I-9 Form (current employee)	3 years from date of hire
I-9 Form (terminated employee)	1 year from termination (if after 3 years from date of hire)
Insurance – Accident Reports and Claims (current cases)	Permanent
Insurance – Accident Reports and Claims (settled cases)	Permanent
Insurance – Policies (Current)	Permanent
Insurance – Policies (Expired)	4 years
Inventory Records	7 years
Invoices from Vendors	7 years
Invoices to Customers	7 years
Notes Receivable Ledgers	7 years
Paid Bills & Vouchers	7 years
Patents and Related Papers	Permanent
Physical Inventory Tags	7 years
Property Appraisals	Permanent

## Records Retention Policy

Property Documents – Deeds, Mortgages, etc.	Permanent
Student Records – Student cumulative education record file showing personal data and progress through school	3 years after the student has left the School
Student Records – documentation of regular updates made to student lists or student data files, such as covering corrections, deletions or additions to student data	1 year
Student Records – Student portfolio, containing samples of student’s best work and including progress reports and grades (where applicable)	3 years after student has left the School
Student Records – Pupil personnel cumulative record (guidance folder), containing information on all aspects of student’s school career	3 years after student has left the School
Student Records – Examination and test answer papers	1 year after student has left the School
Student Records – Student’s attendance and absence records (register)	3 years after student has left the school
Student Records – Student organization records (extracurricular, athletic program records)	3 years after student has left the school
Student Records – Student Disciplinary records	3 years after student has left the school
Student Records – Special education file of student (including both school-age student and pre-school students) with a disability	3 years after high school
Student Records – reports/complaints of bullying and investigative reports	3 years
Student Records – child abuse and maltreatment reports and related records	3 years
Student Records – record of report by school employee of electronic communication to/from a student using means other than those provided by the LEA	1 year
Stock and Bond Certificates (cancelled)	7 years
Stock and Bond Records	Permanent

## Records Retention Policy

Vendor Payment Request Forms & Supporting Documents	7 years
Voucher Registers & Schedules	7 years

D. Originals of the following corporate documents are maintained on-site or on secure electronic systems that limit access to authorized persons:

1. Minutes of the Board of Trustees and subcommittees
2. Banking agreements
3. Leases
4. Insurance policies
5. Vendor invoices
6. Grant and contract agreements
7. Fixed asset inventory list
8. Tax Returns and Correspondence

E. Records Destruction

1. The destruction of confidential school records needs to be authorized by the Principal. Should the Principal be unable to provide authorization, destruction will be stayed pending review and final determination by the Board of Directors or its designee.
2. If any actual inquiry, investigation, litigation, claim, audit, arbitration, or mediation, or any appeal in connection with any of the foregoing, is commenced, or any such event becomes reasonably foreseeable, prior to or concurrent with the expiration of the designated retention period, then the relevant retention schedule shall be tolled for the duration of any such event or for as long as the potential for any such event is reasonably foreseeable, as the case may be.
3. Once records have reached the conclusion of their retention period according to the Records Retention Policy, the office of origin will request authorization from the Principal for their destruction.
4. The School will arrange for the safe and secure destruction of confidential records. Destruction methods will not permit recovery, reconstruction and/or future use of confidential information. An overview of these methods follows.
5. Paper records containing confidential information should be shredded and/or pulped, not simply thrown out with other classes of records or with miscellaneous trash.
6. Electronic or machine-readable records containing confidential information require a two-step process for assured, confidential destruction. Deletion of the contents of digital files and emptying of the desktop "trash" or "waste basket" is the first step. It must be kept in mind, however, that reconstruction and restoration of "deleted" files is quite possible in the hands of computer specialists. With regard to records stored on a "hard drive," it is recommended that commercially available software applications be utilized to remove all data from the storage device. When properly applied, these tools prevent the reconstruction of any data formerly stored on the hard drive.

## Records Retention Policy

7. A destruction record exists to track the destruction of any and all documents. This inventory describes and documents those records, in all formats, authorized for destruction, as well as the date, agent, and method of destruction. The destruction record itself shall not contain confidential information. The destruction record may be retained in paper, electronic, or other format.

### **Legal References:**

[La. Rev. Stat. §44:441.2](#)

[La. Rev. Stat. §17:3914](#)