

Document Retention and Destruction

Policy 130

I. Purpose

State statute requires the preservation of several specific records as well as the procedures which must be followed for disposal. The purpose of this policy is to provide the parameters by which Lakes International Language Academy will identify, preserve and dispose of such records.

II. Background

a. The cost of retaining unneeded, unused documents is high. The importance of permanently retaining certain records is critical. An organized system of records management will assure that appropriate actions are taken concerning retention of various documents.

b. Record retention schedules in this procedure are in adherence to applicable State Statutes and have been approved on appropriate forms by the State of Minnesota, Department of Administration, Records Management Division.

c. The Sarbanes-Oxley Act makes it illegal to alter, cover up, falsify or destroy any document, or persuade anyone to do so, to prevent its use in an official proceeding (a federal investigation). This act turns intentional document destruction into a process that must be controlled and justified.

III. Definitions

The Minnesota Government Data Practices Act requires that all government data collected, created, received, maintained or disseminated by any state or local agency, inclusive of school districts, must be made accessible to the public unless the data are classified as inaccessible by state statute, federal law or temporary classification.

A. The classification of data and their definitions are:

1. Public Data – Data which are accessible to the public in accordance with the provisions of M.S. 13.03.
2. Private Data on Individuals – Data which are only accessible to the individual subject of the data and to entities authorized by law to gain access. These data are not accessible to the public.
3. Confidential Data on Individuals – Data which are only accessible to entities authorized by law to gain access. These data are not accessible to the individual subject of that data or to the public.

4. Private Data on Decedents – Data which, prior to the death of the data subject, were classified by statute, federal law, or temporary classification as private data.
5. Confidential Data on Decedents – Data which, prior to the death of the data subject, were classified by statute, federal law, or temporary classification as confidential data.
6. Nonpublic Data Not on Individuals – Data which are accessible to the subject, if any, of the data and to the entities authorized by law to gain access. These data are not accessible to the public.
7. Protected Nonpublic Data Not on Individuals – Data which are only accessible to entities authorized by law to gain access. These data are not accessible to the subject of the data or to the public.

B. Definition of “Record:”

1. Government record means state and local records, including all cards, correspondence, discs, maps, memoranda, microfilms, papers, photographs, recordings, reports, tapes, writings, optical disks, and other data, information, or documentary material, regardless of physical form or characteristics, storage media or conditions of use, made or received by an officer or agency of the state and an officer or agency of a county, city, town, school district, municipal subdivision or corporation or other public authority or political entity within the state pursuant to state law or in connection with the transaction of public business by an officer or agency;
2. State record means a record of a department, office, officer, commission, commissioner, board or any other agency, however styled or designated, of the executive branch of state government; a record of the state legislature; a record of any court, whether of statewide or local jurisdiction; and any other record designated or treated as a state record under state law;
3. Local record means a record of an agency of a county, city, town, school district, municipal subdivision or corporation or other public authority or political entity;
4. Record excludes data and information that does not become part of an official transaction, library and museum material made or acquired and kept solely for reference or exhibit purposes, extra copies of documents kept only for convenience of reference and stock of publications and

processed documents, and bonds, coupons, or other obligations or evidences of indebtedness, the destruction or other disposition of which is governed by other laws;

5. Vital record means any record that is necessary to the continuation or resumption of operations.

C. Information technology and electronic records:

The definition of a record is dependent upon content, not the physical format or storage media. The Uniform Electronic Transactions Act (UETA) and the Electronic Signatures in National and Global E. Commerce Act (E. Sign) characterize electronic documents and digital signatures as equal in nature to paper documents.

IV. Compliance

The School Board directs the School Director to establish a records preservation plan and procedure that is in compliance with the Minnesota Department of Administration school district general records retention schedule.

V. Procedure

PERMANENT RECORDS

Description of Record

1. Annual Audited Financial Report
2. Annual Report
3. Board Minutes
4. Court Cases and Trial Information
5. Land Purchases, Title, Abstracts, etc.
6. Bond Issues
7. LILA Building Company Records
8. Payroll Register
9. Student Educational Records
10. Employee Personnel Files

TEMPORARY RECORDS – RETAINED 7 YEARS

1. Accounts Payable Files
2. Accounts Payable Canceled Checks
3. Payroll Time Sheets, W-4's
4. Payroll Canceled Checks
5. Receipt Detail
6. Workers Compensation Records
7. Grand Documents

VI. DOCUMENT DESTRUCTION

- a. Documents may be destroyed at the end of the minimum required time, unless a federal investigation is underway.
- b. If an official investigation is underway, all document destruction must stop, in order to avoid criminal obstruction charges.