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## RECORD RETENTION AND ACCESS

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### INTRODUCTION

Appropriate retention of subgrant records is vital to maintaining accountability for proper use of subgrant funds. Subgrantees of the Mississippi Department of Human Services (MDHS) are required to retain all records pertinent to the subgrant, to allow access to such records, and to allow timely and reasonable access to subgrantee personnel for the purpose of interview and discussion related to such documents.

### POLICY

Financial records, supporting documents, statistical records, personnel records, and all other records pertinent to the subgrant shall be retained for a period of three years from the date of submission of the final reporting worksheet. The only exceptions are as follows:

1. If any litigation, claim, financial management review, or audit is started before the expiration of the 3-year period, the records shall be retained until all such litigation, claims, reviews (including monitoring findings), or audit findings involving the records have been resolved and final action taken, whichever is later.
2. Records for real property and equipment acquired in whole or in part with Federal or State funds or with funds used to match Federal funds shall be retained for three years after final disposition of such property.
3. When records are transferred to or maintained by the Federal sponsoring agency or MDHS, the 3-year retention requirement is not applicable to the subgrantee.

Prior to the destruction of any records, the subgrantee must obtain written approval, from the Director, MDHS Division of Program Integrity, by completing the Request to Dispose of Records form (MDHS-DPI-001). Improper destruction of records is a serious matter which subjects the subgrantee to the risk of sanctions, including debarment or suspension.

MDHS Division Directors are responsible for ensuring that records of subgrantees, whose operations are ceasing or have already done so, are properly safeguarded. If it is determined that the safety of the records should be enhanced, MDHS representatives will be authorized to request transfer of records or remove records immediately from the subgrantee's premises.

The Mississippi Department of Human Services, the Federal grantor agency, the State Auditor, the Comptroller General of the United States, or any of its duly authorized representatives shall have the right to timely and unrestricted access to any of the subgrantee's books, documents, papers, or other records that are pertinent to the subgrant, in order to make audits, examinations, excerpts, transcripts, and copies of such documents. This right also includes timely and reasonable access to the subgrantee's personnel for the purpose of interviews and discussions related to these documents. Access rights described here shall last as long as the records are required to be retained.

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These records include, but are not limited to, the items listed below:

1. Financial reports supporting expenditures of the subgrant;
2. Internal and external audit reports and program evaluations;
3. Executed copy of the subgrant agreement and any modifications;
4. Approved budget, budget narrative, and any modifications;
5. Contracts, leases, employment agreements, and purchase invoices;
6. Cost allocation plans and/or indirect cost rate proposals, and related supporting documentation;
7. All invoices, billings, receiving reports, requests for cash, and reporting worksheets;
8. General ledger, general journal, cash receipts journal, cash disbursements journal, payroll earnings register, and all subsidiary records;
9. All personnel records of all individuals paid in whole or in part with subgrant funds including employment applications, personnel files, time and attendance reports, wage authorizations, tax withholding forms, authorization for any deductions, time and effort records, leave records, and all other relevant data;
10. Inventory records for all property and equipment purchased in whole or in part with subgrant funds or which the subgrantee has been compensated for the use of the property and equipment through depreciation or use allowance charges, indicating acquisition date, cost of the property and equipment, identification number, location and use of the property and equipment, and evidence that procurement requirements have been met;
11. Bank statements, bank statement reconciliations, all canceled or voided checks, and deposit records;
12. Documentation of proper insurance/bonding coverage; and,
13. Programmatic records of all types, as pertinent to particular programs involved.

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**(Insert the Instructions for Completing Form MDHS-DPI-001)**

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**(Insert the Face Page of form MDHS-DPI-001)**