



IOWA DEPARTMENT OF JUSTICE

ATTORNEY GENERAL
BRENNA BIRD

Chapter 22 Retention of and Access to Records

In accordance with the requirements set forth in [28 CFR Part 66](#) for state and local governments and [Part 70](#) for Non-Profit organizations, all financial records, supporting documents, statistical records, and all other records pertinent to the award shall be retained by each subrecipient organization for **AT LEAST THREE YEARS** following the closure of their most recent audit report. Retention is required for purposes of Federal and State examination and audit. Records may be retained in an automated format. Reference [2 CFR 200.333](#).

State or local governments may impose record retention and maintenance requirements in addition to those prescribed in this chapter, so each agency should seek additional guidance from an independent auditor prior to destruction of records.

All client records must be maintained in a secure location to restrict the release or viewing of confidential, personally identifying information.

Record Retention

Project files, including all pertinent programmatic and financial documents relating to the project, shall be retained by each agency for at least three (3) years after the date of submission of the final fiscal and program reports. Some documents should be kept permanently. An agency/program should seek the guidance of an independent auditor to determine this.

The following are exceptions to the standard record retention period:

- If any litigation, claim, audit, or other action involving the records has started before the expiration of the 3-year period, the records must be retained until all issues involving the records have been resolved and final action taken.
- When notified by the Attorney General's Office, 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.
- Records for real property and equipment acquired with Federal funds must be retained for 3 years after the final disposition.
- When records are transferred to or maintained by the Federal awarding agency or pass-through entity, the 3-year retention period requirement is not applicable to the non-Federal entity.
- When required for program income earned after the period of performance, the retention period starts from the end of the non-Federal entity's fiscal year in which the program income is earned.
- Indirect cost proposals submitted for negotiation must be retained for 3 years from the date of submission.
- Indirect cost proposals not required to be submitted for negotiation must be maintained for 3 years from the end of the fiscal year covered by the proposal.

Access to Records

The awarding agency which includes CVAD, the Department of Justice, Office for Victims of Crime, Office on Violence Against Women, Department of Health and Human Services, Office of the Inspector General, Office of Justice Programs - Office of the Chief Financial Officer, or any of their authorized representatives, shall have the right of access to any pertinent books, documents, papers, financials or other records of Grantee which are pertinent to the award, in order to make audits, examinations, excerpts, and transcripts. Any access to client files should be provided with redacted personally identifying information.

