



## 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.

