



Philadelphia Housing Authority
Building Beyond Expectations

GENERAL RECORDS RETENTION AND DISPOSITION
SCHEDULE FOR
THE PHILADELPHIA HOUSING AUTHORITY¹
Revision Effective 05/01/2014

REASONS FOR RECORDS MANAGEMENT. The Philadelphia Housing Authority (PHA) has abundant records, which need to be kept and managed in a consistent and organized fashion, in order to: 1) promote business efficiency, 2) minimize expense for unnecessary records storage, and 3) make it easier to locate records for purposes such as business needs, legal requirements, Right-to-Know Law and/or subpoena production, and general accountability and tracking.

DEPARTMENT RECORDS COORDINATOR. Every department head shall designate a Records Coordinator who is knowledgeable about the department's records and business requirements and who will be responsible for tracking and implementing appropriate records management, with the full support of the department. Centralized training and coordination will be provided to the Records Coordinators, through the legal and human resources departments.

RECORDS. PHA records consist of information that involves the business of PHA and is recorded, such as on paper (*e.g.*, in documents, papers, letters, maps or books); electronically; in tapes, photographs, film or sound recordings; or data- or image-processed documents. If it is not related to PHA business, it is a non-record and should be disposed of immediately (such as an e-mail from a friend asking whether you would like to meet for lunch).

RECORD FORMAT. Records exist in electronic, hard copy (paper) and other formats. It is the content of the record that determines its retention period, not its format. Therefore, e-mail has no set retention period, because e-mail is a format. It is the content of the e-mail that determines its retention period, whether very significant correspondence with a 20 year retention period or a casual transitory communication that can be deleted immediately.

TRANSITORY RECORDS. A transitory record is one that falls into a record category, however, due to the fact that it is only of short-term utility, it does not have to be kept for the full retention period set forth for records of that category. If the retention period is 3 years, but the record is only useful or meaningful for 1 week or 2 years, it is transitory and can be disposed of before the

¹ This schedule is to be followed by PHA departments and is recommended for PHA affiliates, instrumentalities and other related entities, such as the Philadelphia Asset Property Management Corporation and the Philadelphia Housing Authority Development Corporation. PHA may be required to keep certain records of affiliates or other related entities, for its own business purposes, as well as the other entity being required to keep its own records.

end of the full 3 year retention period. This determination is based on user discretion and familiarity with business needs for the records. Generally, 80% of e-mail correspondence is considered transitory, due to the type of quick, casual communication for which it is used. Examples of transitory records include: 1) preliminary drafts of letters, reports, pleadings, etc., after the final is prepared and the drafts are no longer useful; 2) duplicate copies that are retained only for convenience and user copies; 3) casual e-mail or written correspondence about scheduling or other matters that have no long-term business value; 4) routing slips, voice-mail, phone messages, miscellaneous notices or memoranda; 5) information copies of widely distributed materials or information received as part of a distribution list, list serves and other Internet distribution sources, solely for convenience of reference; 6) duplicate stocks of obsolete publications, pamphlets or blank forms; and 7) unsolicited advertising.

ARCHIVAL RECORDS. These are records that a department has kept for the required retention period and, generally, the records no longer have business value for the department. However, the department, after fifteen (15) years or more of retention, has reviewed the records and believes that they are of sufficient historical importance that they should be kept indefinitely or permanently. Such records should be sent to the Communications Department at the end of their retention period by the department creating the record. The Communications Department will be responsible for determining what is appropriate for retention for archival purposes and retaining appropriate historical data of the housing authority.

DEPARTMENT WITH PRIMARY RESPONSIBILITY FOR RETENTION. In some cases, PHA has made a determination as to which department has primary responsibility for retaining specific types of records (such as the department responsible for human resources or for supply chain activity management²); if so, that is indicated in this schedule. Otherwise, the creator of a record or the department that is required to create or retain a record for its business purposes generally has primary responsibility for the retention of those records. A department that has primary record retention responsibility under this schedule is required to make those records accessible to other departments that have a business need for the records. Conversely, where noted, departments are to send copies of the records to the designated department that has primary retention responsibility (for example, a department that receives a legal opinion from outside counsel is to forward that opinion to PHA's Office of General Counsel for retention). Where one department is designated as having primary record retention responsibility under this schedule and another department has copies, those copies may be considered transitory and do *not* need to be kept for the entire retention period, but just for as long as the user-department has a business need for the duplicate records.

LITIGATION HOLDS, LAWS, AUDITS AND OTHER VALID REASONS FOR SUPERSEDING SPECIFIED RETENTION PERIODS. The retention periods noted in this schedule reflect current legal requirements for retention periods, where applicable, but *will always be superseded* by: 1) any applicable federal or state laws or regulations (such as HUD requirements); 2) court orders;

² In the schedule, departments may be described by areas of responsibility, rather than by names, as names may change. For example, the department responsible for supply chain activity management may be titled the Office of Administration or Contracting Department or Supply Chain Department; therefore, in this schedule, it is referred to as the department responsible for supply chain activity management. Other departments are similarly described.

3) audit requirements; 4) litigation holds that are issued by the Office of General Counsel, which require departments to retain records relating to a case in litigation or reasonably foreseeable as being involved in litigation³; 5) direction from the Office of General Counsel or the Office of the President & CEO; or 5) exceptional business/operational need, as approved by the Office of General Counsel. Please immediately consult with PHA's Office of General Counsel if you have been advised or are aware that a record relates to a matter in litigation or likely to be involved in litigation, so that the appropriate required procedures will be followed. *Records Coordinators for a department are responsible for disseminating information to employees of the department regarding litigation holds or other legal reasons for requiring longer retention periods and ensuring that employees understand their obligations with respect to such holds.*

RECORDS STORAGE. Storage of paper copies of records can be expensive, whether it is done on-site in office space, in PHA storage areas or by a PHA-authorized off-site records storage provider. Storage of excessive electronic data can also be costly. Departments are encouraged to minimize or eliminate unnecessary retention of records, both in hard copy and in electronic format.

DISPOSING OF RECORDS. Transitory records should be disposed of once they have no business value (which includes legal, fiscal and administrative). Electronic records should be disposed of at the end of their retention period or once determined to be transitory. *Records Coordinators of a department are responsible for ensuring a means of disposal that is appropriate to the content of the records.* Records containing personally identifying, confidential or sensitive information must be shredded, burned, permanently deleted or otherwise disposed of in a manner that ensures that the information may not be disclosed. Paper records that do not contain personally identifying, confidential or sensitive information may be recycled or simply discarded. *When paper records are disposed of, other than transitory records, each department is responsible for creating and maintaining a record showing: 1) the type of record disposed of, 2) the manner of disposal, 3) the name of the Records Coordinator authorizing the disposal and 4) the date of the disposal. (See, I(B)(15), *infra*, for the related retention period for this record).*

ELECTRONIC RECORDS. Insofar as practicable under business requirements of the departments, every effort should be made to electronically store records, rather than in paper format. This approach is not only more cost effective, but would also accord with the federal government's emphasis on minimizing paper records, as reflected the August 24, 2012 "Managing Government Records Directive," to the heads of all executive departments and agencies and independent agencies that "requires to the fullest extent possible, agencies eliminate paper and use electronic recordkeeping," from the Office of Management and Budget and the Archivist of the United States, and in the Government Paperwork Elimination Act, P. L. 105-277, Title XVII. *The creation and storage of paper records, usually in binders, is an expense that should be avoided whenever possible and strategies should be used to maximize electronic records.*

³ Records potentially responsive to an existing Right-to-Know Law request or in use for formal or informal hearings are included in this category.

I. CORRESPONDENCE AND GENERAL COMMON RECORDS

A. Correspondence

1. E-mail and other correspondence that has no long-term business value may be considered transitory and disposed of when no longer of use, not needed for programs, to document required activity or for any other legal or other business purposes. (*Such records are transitory*)
2. General correspondence of a routine nature, for which there is no specific legal retention requirement. (*3 years*).⁴
3. Correspondence that is significant from an archival perspective to document historic events, matters of significant legal consequence or major PHA business decisions or operations, including significant executive level, legal or other correspondence with governmental entities related to the business of PHA, such as HUD; submissions to HUD, such as plans, reports and underlying documentation that are not subject to a shorter retention period; IRS determinations or tax-exempt letters and state sales tax/transfer tax exemption letters. This does not include correspondence for which a different retention period is set forth in this schedule, such as regarding real estate, in Section IV(B). (*15 years from the date of creation of the record or end date of the action or activity related to the record, such as tax-exempt status, whichever is later, after which it should be sent to the Communications Department for Archives*).

B. General Records Common to Many Departments

1. Significant programmatic, planning or other comprehensive reports, memoranda or other materials that are created by PHA (or by or with outside consultants); official policies, procedures or resolutions; strategic operating plans (and related documentation); annual or semi-annual reports to executive directors or boards; and similar documentation. (*5 years after superseded or expired; 15 years if archivally significant to document historic events or major PHA business decisions or operations, after which it should be reviewed and sent to the Communications Department for Archives*).
2. Photographs, recordings, brochures or other important records that are archivally significant to document historic events or major PHA business decisions or operations. (*15 years by the department, after which the records should be reviewed and sent to the Communications Department for Archives*).

⁴ National Archives and Record Administration (NARA) has a 2 year retention requirement for Housing General Correspondence files: correspondence pertaining to the maintenance and management of housing projects. General Records Schedule 15, item 1. Housing Records: <http://archives.gov/records-mgmt/grs/grs15.html>.

3. Corporate books; Board of Commissioners resolutions; and by-laws. (Permanent retention – the Office of General Counsel has primary responsibility for retention of these records).
4. Meeting Minutes:
 - a. Board of Commissioners meeting minutes, transcripts, agendas and related materials distributed to the Board and/or attendees either at or in anticipation of the meeting. (Permanent retention- the Office of General Counsel has primary responsibility for the retention of these records).
 - b. Pre-Board meetings minutes, transcripts, agendas and related materials distributed to the Board and/or attendees either at or in anticipation of the meeting. (3 years – the Office of General Counsel has primary responsibility for the retention of these records).
 - c. Department or organizational meeting minutes with long-term significance. (5 years).
5. Tax records (including quarterly filings, IRS notices and 1099 forms), for which no more extensive and conflicting retention period is required by statute or regulation. (10 years from the date of creation of the record or end date of the action or activity related to the record, such as tax-exempt status, whichever is later).
6. Annual audits and tax returns for each tax-credit property and other annual audits (including Philadelphia Asset Property Management Corporation,(PAPMC) and Philadelphia Housing Authority Development Corporation (PHADC) documentation and PAPMC’s records for the 10% test, cross-certification and break-even reports). (15 years; 37 years for PAPMC).
7. External audit reports, which category does *not* include annual audits and tax returns for tax-credit properties and other annual financial audits. (15 years – the department responsible for audits and compliance has primary responsibility for the retention of these records).
8. Documents associated with the issuance of bonds. (20 years from the date of expiration of the last bond of each bond issue).
9. Certificates (not including certificates of occupancy), licenses and permits held by PHA. (4 years from the date of expiration, if routine and recurring and not subject to a longer retention period; 10 years if construction-related and not subject to a longer retention period. Records Coordinators should verify with department heads whether any longer retention periods apply prior to disposal).

10. General pension plan records (including audits, plan summaries and related files) and trust statements. (20 years).
11. Time sheets. (6 years).⁵
12. Travel and business expense records. (7 years).
13. Requisitions. (4 years).
14. Routine, recurring staff and/or status reports. (2 years).
15. Records documenting the disposal of paper records under this schedule, including the type of record disposed of, the manner of disposal, the name of the Records Coordinator authorizing the disposal and the date of the disposal. (3 years).
16. Comprehensive resource manuals created or used by PHA. (3 years after superseded or expired; 15 years if archivally significant to document historic events or major PHA business decisions or operations, after which it should be reviewed and then sent to the Communications Department for Archives).
17. Documentation of required formal training provided to specific employees across a number of departments, including continuing education forms. (2 years after end of employment – the department responsible for human resources has primary responsibility for retaining these records).
18. Documentation of informal, internal department training (5 years or until not needed for strategic or other department planning or business use, whichever is shorter).
19. Training materials, other than manuals or more comprehensive documentation, such as PowerPoint presentations, training workbooks and assessments. (2 years after superseded or expired – each department is responsible for retention of its records, even if created or revised through the department of communications).
20. Records showing membership of PHA in other organizations. (5 years from date of expiration of membership).
21. Disaster preparedness and recovery plans. (Retain until superseded or revised, then consult with the Office of General Counsel to determine whether there are legal or contractual requirements to justify a longer retention period).
22. PHA contracts, agreements and grants⁶:

⁵ HUD retention period: “attendance records [are to be] be destroyed after GAO audit or when 6 years old, whichever is sooner.” <http://www.hud.gov/offices/adm/hudclips/guidebooks/A000.2G/a0002c10GUID.pdf>

- a. Transactional contracts between PHA and any federal, state or other governmental entity, excluding contracts for which a shorter retention period is set forth in this schedule. (7 years from the termination of the agreement – the department responsible for supply chain activity management has primary responsibility for the retention of these records; 15 years if archivally significant to document historic events or major PHA business decisions or operations, after which it should be reviewed and then sent to the Communications Department for Archives).
- b. Memoranda of Understanding or Agreement between PHA and any federal, state or governmental entity or non-profit corporation. (10 years from the termination of the agreement – the Office of General Counsel (OGC) shall have primary responsibility for retention, unless it determines otherwise and all departments are to forward copies to OGC).
- c. PHA transactional contracts and related correspondence with non-governmental entities, including service provider agreements and related documentation and excluding construction contracts, invoices (accounts payable information) and any others specifically identified in this schedule. (4 years from the termination of the contract or the end of the warranty period, whichever is later - the department responsible for supply chain activity management has primary responsibility for the retention of these records).
- d. Procurement contracts (non-construction) and related documentation. (4 years after contract closeout, expiration date or cancellation of the solicitation, whichever is later, absent a legal or business reason to justify a longer retention, as approved by the Office of General Counsel - the department responsible for supply chain activity management has primary responsibility for the retention of these records).⁷
- e. Construction contract files and supporting documentation (including task orders, notices to proceed, progress payment reports and payments). (10 years after termination of the contract).⁸

⁶ The contracts included in this section are records of transactional contracts, rather than, for example, settlement agreements regarding litigation or HR agreements, for which, respectively, the Office of General Counsel and the Human Resources Department would have primary retention responsibility.

⁷ Section I (D) of) PHA’s Controlled Policy and Procedure Issuance #10 provides for a minimum of 4 years retention. The HUD’s Procurement Handbook for Public Housing Agencies, 7460.8, Rev. 2 (2007), which references 24 CFR 85.42(a) & (b), has a three year retention for “all significant and material documentation and records concerning all procurements [that] they conduct. These records must be retained for a period of three years after final payment and all matters pertaining to the contact are closed. If any claims or litigation are involved, the records shall be retained until all issues are satisfactorily resolved.”

⁸ Increased retention due to possibility of litigation, per OGC.

- f. Agreements and records evidencing the licensure and implementation of computer software programs. (1 calendar year after the license, contract or end user agreement has expired or 1 year after the software is no longer installed, whichever is later – the department responsible for information systems management has primary responsibility for the retention of these records).
- g. Preventative maintenance contracts and related records. (4 years from the end of the contract, absent a legal or business reason to justify a longer retention, as approved by the Office of General Counsel - the department responsible for supply chain activity management has primary responsibility for the retention of these records).⁹
- h. Grant agreements and related records, for grants provided by PHA (other than specific financial records that are under “Financial Records.” (4 years from the completion of the activity funded by the grant).¹⁰
- i. Grant records, for grants requested by PHA, which may include application materials (application, attachments, award letter, work plan/revitalization plan, schedules, due diligence materials, correspondence and reports); confidential case files, meeting notes, research, corrective action plan, and auditing reports related to the grant (MACCS); the grant agreement; relevant Board resolutions; budgets; financial, construction, close-out and periodic reports; schedules; resident participation/residential council information; and project management records (routing slips, approvals, evaluations, required reporting tools, task force meeting minutes, etc.). (7 years from the close-out of the grant).
- j. Legal opinions obtained by any department from outside counsel or from PHA’s Office of General Counsel. (all departments are to forward copies to the Office of General Counsel (OGC), which shall have primary responsibility for retention for a 15 year retention, unless OGC determines otherwise).

II. RECORDS RELATED TO A TENANT APPLICANT/PARTICIPANT

- A. Client/Tenant files are files that contain all records related to a family’s eligibility, tenancy, Housing Assistance Payment (HAP) contracts and lease or HAP

⁹ NARA has a 3 fiscal year retention for Housing Maintenance and Repair Files for work orders, requisitions, and related papers involved in repair and maintenance work. General Records Schedule 15, item 2b. Housing Records: <http://archives.gov.records-mgmt/grs/grs15.html>.

¹⁰ 24 CFR § 85.42 applies to specified financial and programmatic records of grantees and subgrantees, and generally has a retention period of three (3) years from the starting date of the activities specified.

termination¹¹, which records have a retention period of *the term of the tenancy, plus 4 years* (except for the PAPMC records that are separately noted, below) and include:

1. Approved application for occupancy, tenant background check and family applications of active residents;
2. Executed leases and related records;
3. Tenant application for continued occupancy based upon re-certification and related records or attachments (ceiling rents are re-certified every 3 years; some public housing re-certifications are biennial);
4. Correspondence between PHA and a tenant (including, but not limited to, communications regarding credits/debits);
5. Tenant-generated forms;
6. Community service and/or tenant self-sufficiency programs;
7. Tenant repair requests and related repair records routinely kept in a tenant file;
8. Child-care verifications (for non “Moving to Work” tenants only);
9. Correspondence regarding non-sufficient funds, including the checks;
10. Records required by any governmental entity or private investor to be completed in connection with tax-credit programs;
11. Income verifications (such as for pension, DPA, court-ordered support, tenant employment verification/pay stubs, third-party employment verification, self-certification income from assets and social security benefit reports) and wage and unemployment forms;
12. Birth certificates and social security cards, including ones that are superseded;
13. Current declarations of citizenship (including previous declarations, if there is a re-certification and a previous one is superseded);
14. Records relating to initial income, racial, ethnic, gender and/or disability status data on program applicants and participants;¹²

¹¹ PHA Public Housing Program Admissions and Continued Occupancy Policies, 02-01-12, pg. 3 (Ch. 2, General Policies); all such documents are to be held for at least 3 after the end of the term of Public Housing tenancy.

¹² NARA has a 2 year retention for Housing Management Files for reports “pertaining to housing management, including expenditure, survey, collection and other statistical data.” General Records Schedule 15, item 3. Housing Records: <http://archives.gov.records-mgmt/grs/grs15.html>.

15. Rent records, such as records evidencing basis for PHA determination that rent paid to owner is a reasonable rent, rent computation work sheet, notice of rent adjustment/household composition, records supporting the establishment of ceiling rents and interim rent adjustment applications;
16. Lead-based paint records, or ones relating to other health hazards, such as mold or asbestos, that relate to the lease of the property (not maintenance);
17. Initial move-in documents, Intent to Vacate forms, Notices of Intent to Charge, Notices of Lease Termination and PHA file notations contained in the tenant file;
18. Court orders regarding lease termination (regardless of whether there was an actual eviction as a consequence of the order).
19. Applications of ineligible families and notices of ineligibility (4 year retention for Conventional Site Dep't; 7 year retention for PAPMC).¹³
20. Correspondence with HUD, PHFA or other governmental entities and HUD-required reports that are related to a specific tenant (including any records required by HUD to be completed in connection with conventional site programs), which are not subject to a longer retention period (see Section I(A)(3), above).
21. Decisions of hearing officers and related records, which are held in the tenant's file (as distinguished from copies retained by the Office of General Counsel).

(For all records in Section A, above, term of the tenancy, plus 4 years).

- B. The annual "Master PAPMC Required Data Retention/Tax Code and PHFA Document" (PAPMC Master Data Document), that is created by PAPMC to contain information as of the year 2004 and thereafter, and is to include:
 1. The total number of residential rental units in the building (including the number of bedrooms and the size in square feet of each residential rental unit);
 2. The percentage of residential rental units in the building that are low-income units;
 3. The rent charged on each residential rental unit in the building (including any utility allowances);
 4. The number of occupants in each low-income unit, but only if rent is determined by the number of occupants in each unit under section 26 USCS § 42(g)(2);

¹³ NARA has a 1 year retention for rejected application files, under Housing Application Files (other than copies in lease files). General Records Schedule 15, item 7b. Housing Records: <http://archives.gov.records-mgmt/grs/grs15.html>.

5. The low-income unit vacancies in the building and information that shows when, and to whom, the next available units were rented;
6. The total number of all low-income units in the building; and
7. Rental information for all available units in each building, including when and to whom rented.

(37 years)¹⁴

C. The following records, for PAPMC properties, for the year 2004 and thereafter:

1. The original local health, safety, or building code violation reports or notices that were issued by the state of local government unit for the Agency's inspections, pursuant to IRS regulations (*retain until those violations have been reviewed, completed, and corrected*).
2. All of the following have a 37 year retention period:
 - a. The annual income certification of each low-income tenant per unit;
 - b. Documentation to support each low-income tenant's income certification. In the case of a tenant receiving housing assistance payments under Section 8, the documentation requirement of this paragraph (b)(1)(vii) is satisfied if the public housing authority provides a statement to the building owner declaring that the tenant's income does not exceed the applicable income limit under section 26 USCS § 42(g);
 - c. The PHFA-approved cost certification and 8606 forms issued by PHFA, which show the eligible basis and qualified basis of each building at the end of the first year of the tax-credit period;
 - d. The "Placed in Service package," which is submitted to the Pennsylvania Housing Finance Agency (PHFA) once, at the completion of a project and which shows the character and use of the nonresidential portion of the building included in the building's eligible basis under 26 USCS § 42(d); and
 - e. Specific certification data, as listed by PHFA in the Tax Credit Compliance Manual. Compliance Period Procedures, Section 4.3 and 4.4.

(37 years)¹⁵

¹⁴ This retention period is due to requirements arising from covenants with PHFA and from IRS regulations, as cited in § 26 C.F.R. 1.42-5. Sites are required to keep certain documentation for 37 years after the first year that the LIHTC property was placed in service and was eligible to receive tax credits. The PAPMC Master Data Document contains certain information required to be saved (versus the underlying documentation).

¹⁵ This retention period is for the document part of the retention referenced in the above footnote (versus a master document with specific information).

- D. General correspondence with third parties, other than correspondence included in the client/tenant file or with HUD. (3 years).
- E. Tenant hearing requests, whether for an informal, grievance or other hearing, related documentation and the grievance or other order. (the term of the tenancy, plus 4 years for inclusion in the tenant file; 7 years for reference retention by the Office of General Counsel).¹⁶
- F. Required tax program data (e.g., number of residential units, low-income units, occupants, rent, bedrooms, square footage in a building, etc.). (Certification data for each year after the initial year is to be disposed of 7 years from the due date, with extensions, for filing the federal income tax return for that year. Records for the first year of the credit period must be retained for at least 6 years beyond the due date, with extensions, for filing the federal income tax return for the last year of the compliance period of the building).

III. HUMAN RESOURCES RECORDS (*The department responsible for human resources has primary responsibility for the retention of all records in Section III*).

- A. EEO-1 reports; collective bargaining agreements and written affirmative action reports. (10 years).¹⁷
- B. Certificates of age¹⁸ and duration of employment for minors (originals must be returned to a minor employee at the end of his or her employment). (Keep originals for duration of employment, then return to employee, and keep copies for 5 years).
- C. For foreign national employees, copies of Applications for Permanent Employment Certification filed with the Department of Labor and all supporting documentation. (5 years from the date of filing the application).

¹⁶ 24 CFR § 966.57 (a) states: “A copy of the decision shall be sent to the complainant and the PHA. The PHA shall retain a copy of the decision in the tenant's folder. A copy of such decision, with all names and identifying references deleted, shall also be maintained on file by the PHA and made available for inspection by a prospective complainant, his representative, or the hearing panel or hearing officer.” It doesn’t say for how long. HUD retention period for grievances by its employees is 3 years after closing the case. Disposal is by shredding or burning. http://portal.hud.gov/hudportal/HUD?src=/program_offices/cio/privacy/sorns/hud_66

¹⁷ See EEOC direction for EEO-1 information “Historical Access: Access up to 10 years’ worth of EEO-1 data for your establishments.” <http://www1.eeoc.gov/employers/eo1survey/index.cfm>; a 3 year period is specified in FLSA for collective bargaining agreements, 29 CFR 516.5; and no period is specified for written affirmative action reports in Exec. Order 11246 or 41 CFR § 60-1.2(b)(“must preserve its AAP and documentation of good faith effort for the immediately preceding AAP year, unless it was not then covered by the AAP requirement”). See also retention periods for HR various records noted in 41 CFR § 60-1.12 (2 year retention period for specified records); Title VII requirement of 1 year,” § 1602.14 Preservation of records made or kept.” <http://www.eeoc.gov/employers/eo1survey/legalbasis.cfm> and 2 year EEOC retention noted in 29 CFR Part 1602: http://www.eeoc.gov/employers/recordkeeping_obligations.cfm.

¹⁸ 29 CFR 516 – until termination of employment.

- D. Employee-specific retirement and pension records. (10 years after the employee is deceased, if no claim is made by a beneficiary, otherwise 10 years after the last payment to a beneficiary).
- E. Financial disclosure forms. (5 years from date of receipt).
- F. Employee benefit plan documentation (not record specific to a particular employee) and Form 5500 Annual Reports.¹⁹ (7 years after the expiration of the plan).
- G. Employment records:²⁰
 - 1. General employee-specific employment documentation, which may be in a personnel, medical or other human resources file, including: offer of employment, promotions, demotions, transfers, layoffs, records relating to occupational injury or illness,²¹ claims, employee complaints and responsive actions (such as disciplinary), terminations, pay rate changes, training and physical examinations and results, including drug testing, and PHA-administered aptitude or other employment tests. (5 years after end of employment).
 - 2. Time cards (as distinguished from time sheets). (1 year; may be transitory if incorporated into another time-keeping record and not otherwise needed).
 - 3. Training agreements, including summaries of applicant qualifications, job criteria, interview records, identification of minority and female applicants and ADA records. (3 years from end of training program).
 - 4. Apprenticeship program interview and related records. (2 years).²²
 - 5. For non-hired applicants: Employment applications, physical examinations and results, including drug testing, and PHA-administered aptitude or other employment tests and offers of employment, if existing, for non-hired applicants. (3 years).²³

¹⁹ While PHA is not subject to ERISA, as a reference, records subject to ERISA Section 107 are to be maintained for at least six years from the date the associated Form 5500 is filed (or would have been filed but for an exemption).

²⁰ See 41 CFR § 60-1.12 (2 year retention period); The Housing Authority of the City of Pittsburgh (HACP), as per its “HACP Document Retention Policy” in effect as of 02/2013, has a 3 year retention from the date of unemployment with HACP for almost all person-specific employment records; 1 year for job announcements and application information for persons not hired; and 3 years for most payroll records, time cards, W-2 and W-4s, etc. (see also fn 16, same federal requirement).

²¹ OSHA is not applicable.

²² 29 CFR Part 1602 has a 2 year requirement.

²³ Statute of limitation period for non-hire claims under Title VII or the Americans with Disabilities Act.

6. Hiring advertisements and job offers to employment agencies. (1 year from the creation of the record or the hire was made, whichever is later).
7. I-9s and related documents for terminated employees. (1 year from the date of termination or 3 years after the hire date, whichever is later).²⁴
8. Family and Medical Leave Act records, including:
 - a. Employee-specific records that show dates and hours FMLA leave was taken, employee notices of leave and/or premium payments of benefits during FMLA leave. (3 years from end of FMLA application for benefits or provision of benefits, whichever is later).
 - b. Employee-specific records of FMLA disputes between PHA and an employee (to be kept in confidential files separate from personnel files) and IOD/FMLA records. (3 years from resolution of the dispute).
 - c. General and specific notices given to employees regarding FMLA and benefits and policies regarding paid and unpaid leave. (3 years from date of having been provided to employees).

IV. REAL ESTATE RECORDS
(see also, Contract section, I (B)(22), above).

A. Real property documents.

1. Real estate acquisition and disposition records (not including tenant leases or HAP contracts); sales records; deeds; surveys; titles; due diligence legal work; environmental studies; easements and mortgage documents. (20 years from the date after which the property has no affiliation with, relation to or ownership by the PHA or related entities).
2. Closing book material (or other records evidencing closing documents, including mixed-finance transaction closing books), and Limited Partnership closing binders (including LP mortgage notes and tax-credit-related documents). (20 years from the date after which the property has no affiliation with, relation to or ownership by the PHA or related entities – copies of these records are to be forwarded to the Office of General Counsel, which will have primary retention responsibility for these records).
3. Plans and specifications, including any Certificates of Occupancy or zoning documents, and condemnation records. (20 years from the date after which the

²⁴ This period is required under the Immigration Reform and Control Act.

property has no affiliation with, relation to or ownership by the PHA or related entities).

4. Ground/commercial and other real estate leases (not residential occupancy leases) and related documentation. (10 years from termination of the lease).
 5. Street striking ordinances (10 years from the date after which the property has no affiliation with, relation to or ownership by the PHA or related entities).
 6. Correspondence documenting significant activity with regard to a real estate transaction (7 years, unless subject to a longer retention period because the record also fits into a records' description that has a longer retention period).
- B. Construction, development, design and required form/approval records.
1. Development and design plans (including blueprints). (10 years from the date after which the property has no affiliation with, relation to or ownership by the PHA or related entities).
 2. Inspection Reports. (7 years if routine and recurring; 10 years if construction-related and not otherwise addressed in this schedule).
 3. Real estate improvement records (including building permits). (10 years from the date after which the property has no affiliation with, relation to or ownership by the PHA or related entities).
 4. Applications and master planning materials for construction. (10 years following grant of the award).
 5. Compliance documents from contractors and related correspondence. (10 years from closeout).
 6. Estimates and punch lists used by the Development Department for construction or renovation projects. (10 years).
 7. Environmental studies and geotechnical reports (including Phase I and II reports, engineer's reports, site inspection records, tank removal documentation, clearance (after abatement) records, chain-of-custody documents, reliance letters and similar materials). (20 years from the date after which the property has no affiliation with, relation to or ownership by the PHA or related entities).
 8. Development Department Tax credit materials (including carryover, project files and evidentiaries); Hope VI and similar grant applications; LP and GP materials of the Development Department (including filings, organizational documents and back-up copies); Business Units administrative files (including partnership closing binders). (10 years from the date after which the property has no affiliation with, relation to or ownership by the PHA or related entities.)

C. Property Maintenance Records.

1. Hazardous materials maintenance records and records related to lead paint, asbestos or mold. (20 years from the date after which the property has no affiliation with, relation to or ownership by the PHA or related entities).
2. General maintenance and repair records for common areas or unoccupied units. (5 years).²⁵
3. General maintenance and repair records for occupied units, other than any retained in the client file. (5 years after the unit is vacated by the occupant who was residing in it at the time of the maintenance or repair).

V. **FINANCIAL RECORDS**²⁶

(Generally, the department responsible for finance has primary responsibility for the retention of all records in Section V, unless unique to another specific department).

- A. Monthly bank statements and investment statements (including monthly investment schedules and bank/institutional investment schedules). (9 years – keep electronically or 2 years onsite and 7 in off-site records storage).²⁷
- B. Financial Ledgers, including monthly financial statements, work papers and back up; bank reconciliations; journal entries; portables (including invoices and payments) and PHA Development Corporation (PHADC)/PHA Home-Ownership Corporation (PHAHC) records. (10 years – the 1st calendar year plus 2 on-site, then off-site for 7 years).

C. Accounts Payable and Receivable.

1. The following accounts payable records: vendor files (including invoices, purchase orders, copies of checks or ACHs and other supporting documentation); cancelled checks; and stop orders. (13 years – retain on site for the fiscal year when received and 2 additional fiscal years and then 10 fiscal years off-site).²⁸

²⁵ NARA has a 3 fiscal year retention, after close of fiscal year in which unit is closed to tenancy or leaves agency control for a summary card or ledger for maintenance and repair records for individual units – and a 3 fiscal year retention for Housing Maintenance and Repair Files for work orders, requisitions, and related papers involved in repair and maintenance work. General Records Schedule 15, Housing Records: <http://archives.gov/records-mgmt/grs/grs15.html>.

²⁶ On or off-site storage notations in this section are applicable to the Finance Department but each department's storage location is independently determined, based on business need and finances.

²⁷ 7 P.S. § 108 has a 7 year retention for banks; HACP has a 6 year retention for Investment Records and 7 years for bank statements and reconciliations, cancelled checks and registers.

²⁸ HACP has a 7 year retention for accounts receivable and accounts payable, and ledgers.

2. PAPMC limited partnership AP files (including vendor file with invoices, copies of checks or ACHs). (20 years – 3 years on site and 17 years in off-site storage).
3. The following accounts receivable records: daily cash transactions (deposits); miscellaneous tenant deposits; tenant adjustments; and tenant refunds. (12 years – retain on site for the 2 years and then 10 years in off-site storage).

D. Payroll records.²⁹

1. Benefit payments, tax records and W-2s. (10 years –the 1st calendar year plus 2 onsite, then off-site for 7 years).
2. Weekly payroll file (including adjustments and direct deposit requests). (8 years – at the end of the calendar year when created, transfer off-site for 7 years).
3. Union payments/health and benefit payments (6 years – at end of calendar year following year created, transfer to off-site storage for 4 years).
4. W-4s, bond reports, overtime records and IOD/FMLA records. (5 years – at the end of the calendar year when created, transfer to off-site storage for 4 years).
5. Garnishments. (4 years from the end of employment).

E. Treasury Records

1. Pension statements (including Treasury portfolio managers' invoices, vendor pension invoices and Treasury monthly reconciliations). (9 years – 2 years onsite and 7 in off-site records storage).
2. Treasury book transfers (including inter-fund and cash transfers). (9 years – 2 years onsite and 7 in off-site records storage).
3. Interim bank statements (daily statements for cash management); weekly payroll summaries (including payroll tax information) and positive pay files (including landlord/tenant payments, payroll, accounts receivable and utilities). (3 years – 2 years onsite and 1 in off-site storage).³⁰
4. Line of Credit Control System records (LOCCS), including all drawdowns and confirmations. (7 years after the end of the grant activity – retain on site for the life of the grant and then 7 years in off-site storage).

²⁹ Federal Fair Labor Standards Act requires a 3 year retention.

³⁰ Age Discrimination in Employment Act of 1967 has a 3 year retention requirement for payroll records; FLSA also has a 3 year retention period for payroll records.

- F. Insurance and Risk Management records (*The Risk Management section within the Office of General Counsel has primary responsibility for the retention of these records and departments are to forward any copies of the same to the Risk Management section*):
1. Insurance policies, quotes, related correspondence and documentation. (10 years from the end of the contract, unless claims are pending, in which case approval from the Office of General Counsel is required before disposition).
 2. Premium invoices and loss runs. (5 years – 2 onsite and 3 off-site).
 3. Insurance claim files. (8 years after closure – 3 onsite and 5 off-site).
- G. Budget Records.
1. Annual operating budget. (Permanent retention – 10 years on-site from the end of the fiscal years when created, then off-site for permanent storage).
 2. Housing Choice Voucher Program/MTW budget records (including Housing Choice Voucher Management and Operations Division (MOD)/Single Room Occupancy (SRO) contract files); capital funds/development/design records related to budget; and social services grant records related to budget. (Permanent retention – 10 years on-site from the end of the fiscal year created, then off-site).
 3. Accounts and other records supporting PHA’s budget and financial statements for the Public Housing program. (3 years).³¹

VI. INVENTORY RECORDS

- A. Inventories of products, materials and supplies (including equipment lists); receiving documents for contracted items; and bills of lading and assets inventory lists. (7 years).
- B. Receiving documents for non-contracted items; packing slips; shipping documents and other shipping documentation. (2 years after receipt).

VII. INVESTIGATORY, SAFETY, AUDIT AND COMPLIANCE RECORDS.

1. Video surveillance tapes. (30 days, unless needed for an investigation or some other exceptional business need).
2. Lost, damaged and stolen property reports. (2 years).

³¹ PHA Public Housing Program Admissions and Continued Occupancy Policies, 02-01-12, pg. 3; records are to be held for at least 3 years.

3. Property receipts (including real property, money or other assets) held as a result of an arrest. (3 years).
4. Officers' daily activity reports and citations. (3 years).
5. Crime analysis reports. (4 years).
6. City of Philadelphia legally-required accreditations and wage compliance certification records (including wage-compliance back-up and certifications). (4 years).
7. Accident reports, including injury reports, where the accident victim is not a minor. (4 years).
8. Case investigation and Hotline complaint files (retention is also subject to requirements of the District Attorney and U.S. Attorney's Offices for cases requiring civil or criminal court disposition and disposal must be coordinated with PHA's Office of General Counsel). (10 years from case resolution or date of the complaint, whichever is later).
9. Investigatory records of the Department of Public Safety, for investigation of certain incidents in PHA housing and unit investigations. (5 years from the last activity in file).
10. Compliance reports and files; audit reports³² and related work papers, site review reports, and case logs prepared by the Office of Audit and Compliance, including underlying documents. (10 years from creation of record or case resolution, whichever is later).
11. Use of force reports. (5 years).
12. Accident reports, including injury reports, where the accident victim was a minor at the time of the accident. (3 years after the accident victim attains majority – so, if the person was 4 years old at the time of the accident and the age of majority is 21, retain for 19 years: $(21 - 4) + 3 = 18$; if the person was 18, retain for 5 years; $(21 - 18) + 3 = 6$).

³² The HUD Procurement Handbook for Public Housing Agencies, 7460.8, Rev. 2, states that HUD and the Comptroller General of the United States have the right to audit all books, documents, papers, and records of the PHA that are pertinent to financial assistance provided by HUD (see section 15 of the Annual Contributions Contract, or ACC). HUD will periodically perform audits and management review of the PHA procurement function to determine whether the PHA's procurement actions meet the requirements set forth in 24 CFR 85.36 and this handbook. Additionally, 24 CFR 85.36(i)(11) requires PHAs to include in their contracts a clause requiring retention by the contractor of all required records pertaining to the contract. (This clause is discussed in more detail, along with other mandatory contract provisions, in Chapter 10.) These records must be retained for a period of three years after final payment and all other matters pertaining to the contract are closed.

13. Log-in visitor sheets that are used for residential sites. (1 year).

VIII. LEGAL RECORDS (*The Office of General Counsel has primary responsibility for the retention of all records in Section VIII*).

- A. Trademark and copyright registrations. (20 years from when superseded or no longer valid).
- B. Records relating to legal advice sought or received from outside counsel, including financial documentation; requests for ethics opinions and the opinions rendered. (15 years).
- C. Litigation Administrative Case Records, including: records of administrative actions; records relating to eviction or bankruptcy; labor arbitration awards; and litigation and administrative case files, including discovery materials, all pleadings, briefs, motions, court orders, opinions of record on dispositive motions and hearings, attorney-client/attorney work product privileged communications, original witness statements, affidavits, exhibits, settlement agreements/contracts and similar materials). (15 years from resolution of the case or creation of the record or file, whichever is later, at which point they should be reviewed for permanent retention by Archives, within the Communications Department, if historically significant).³³
- D. Right to Know Law (RTKL) files, including written RTKL requests and any related materials, all written responses and correspondence with the requester, copies or indices of any records provided and records related to appeals (including briefs, Final Determinations, submissions by the requester, etc.. (3 years from the date of the request, if not appealed; 3 years from the last activity with regard to the request, if appealed, such as a withdrawal of the appeal, a Final Determination by the Office of Open Records or a final court decision).
- E. Public Housing and PAPMC Grievance decisions, HCV Informal Hearing decisions and related documentation, including redacted copies. (7 years).
- F. Notices of intent to sue. (2 years).

IX. PRESS AND COMMUNICATIONS RECORDS (*The Office responsible for communications has primary responsibility for the retention of records in Section IX*).

- A. Press or news releases, video, newsletters or speeches created or finalized by the communications department and issued by PHA to the media to inform the public about events, activities, and accomplishments. (4 years; 30 years or permanent retention if significant to document historic events or major PHA business decisions or operations – the department responsible for PHA communications has primary responsibility for retention of these records).

³³ NARA has a 15 year retention for general legal advice and litigation, unless precedential (then permanent). NARA Legal Function, Ch. 11: <http://www.archives.gov/about/records-schedule/chapter-11.html>.

B. Information concerning publicity, *e.g.*, biographies, promotional materials, broadcast scripts; bulletins providing information about department activities; and invitations and programs created for an official PHA function. (2 years; if significant to document historic events or major PHA business decisions or operations, permanent retention in Archives in the Communications Department).

C. Memorabilia, *e.g.*, items and materials with special value, relating to PHA history, *e.g.*, scrapbooks, department photographs, picture books, albums, slides, audio/videos, and digital images and albums. (2 years; if significant to document historic events or major PHA business decisions or operations, permanent retention in Archives in the Communications Department).

X. INFORMATION TECHNOLOGY RECORDS (*The department responsible for information systems management has primary responsibility for the retention of records in Section X.*)

A. Computer systems and data documentation; test data base files; output reports; indexes run to locate hard copy or electronic files; convenience databases and spreadsheets; computer run scheduling records; computer master purges (of records that have met their retention period) and records documenting the disposal of electronic files. (1 month).

B. Computer inventory records of licensed software; records documenting the assignment of a specific computer to an employee; equipment and network usage documentation; computer system security records; and computer usage files and reports. (1 year or until superseded or revised, whichever is later).

C. Computer system back-up files needed to restore a system, such as in case of disaster. (Retain until superseded, revised or no longer needed, at which point they may be immediately disposed of).

D. User requests for technical assistance and responses thereto. (6 months).