

**FAMILY PLANNING PROGRAM****SECTION:** Fiscal Administration**POLICY AND PROCEDURE MANUAL****SUBJECT:** Financial Record Retention

**POLICY:** Documentation and records of all income and expenditures relating to grant activities must be maintained for four (4) years following the end of the grant fiscal year.

**GUIDELINES:**

1. The retention period for each year's record starts on the day the State receives from the delegate agency the final expenditure report for that grant fiscal year.
2. The Department of Health and Human Services (DHHS), the Comptroller General of the U.S., the grantee (ND Department of Health, Family Planning Program), or any of their authorized representatives shall have the right of access to any books, documents, papers, or other records of the delegate agency which are pertinent to the DHHS grant, in order to make audit, examination, excerpts, or transcripts.
3. Unless required by federal statutes, public access to records covered in this policy may not be limited unless it has been determined that the records must be kept confidential and would have been excepted for disclosure under DHHS's "Freedom of Information" regulation (part 4 of Title 45 CFR).
4. The right of access in this policy shall not be limited to the required retention period but last as long as the records are retained.

**References:**

1. 45 CFR Part 74 "Uniform Administrative Requirements for Awards and Subawards to Institutions of Higher Education, Hospitals, other Nonprofit Organizations and Commercial Organizations; and certain States, Local Governments and Indian Tribal Governments."
2. PHS Grants Policy Statement, DHHS, Publication No. (OASH) 94-50, 000 (Rev.) April 1, 1994.
3. Circular No. A-133 - Revised June 24, 1997 Audits of States, Local Governments, and Non-Profit Organizations.
4. Program Guidelines for Project Grants for Family Planning Services, 2001, p. 4, Section 6.3, Financial Management.