

World Learning Policy on Record Retention

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OVERVIEW

Records retention and disposition practices at World Learning are vital for the following reasons:

World Learning

1015 15th Street NW, 9th Floor
Washington, DC 20005
P: 202.408.5420
F: 202.408.5397

info@worldlearning.org
worldlearning.org

- In the absence of practices for record retention, maintenance and destruction, an organization may find itself storing records that are duplicates, obsolete or simply unnecessary. Indiscriminate records retention can result in significant unnecessary storage costs, misfiled records, inefficiency in wading through obsolete or irrelevant information, or increased exposure to litigation costs, lawsuits or damages;
- Internal and external auditors and investigators require adequate records to fulfill audit and other oversight requirements;
- The organization requires different types of information in order to develop institutional policies, to formulate strategic plans, and to manage day-to-day operations;
- Various federal and state laws require that records be generated and kept for specific periods of time.

What Is a “Business Record”?

For the purpose of complying with multiple pieces of legislation and regulations which contain their own definitions, World Learning defines a “business record” as an email, document, data file or data compilation made or maintained in any form (for instance: electronic, paper, as an artifact or collection of audiovisual materials) in the course of, or relative to, any World Learning business operation or activity (broadly defined). In essence, if you make or maintain any emails, documents, data files or data compilations in the course of your work at WL, they are subject to the records retention policy set forth herein.

Who is Responsible for Record Retention?

While all staff are responsible for appropriately retaining and safeguarding records, Department heads are ultimately responsible for implementing the retention policy. In each department, an individual or individuals will be assigned as the custodian responsible for ensuring that records are appropriately retained/archived for the required period. Custodians are responsible for training end users in their departments on this policy so that each user understands what records, including emails, are subject to a record retention period, and for preserving them accordingly. Please ask the records custodian in your department, or your supervisor, if you have any questions as to whether a record should be retained, and/or for how long. Custodians may be tasked, on a periodic basis, with coordinating the review of records already archived to ensure appropriate destruction of records whose retention has exceeded the required retention period. A list of departmental custodians is available in Attachment II and will be periodically updated as needed.

How Long Must Records be Retained?

The retention periods which apply to the major categories of records produced by World Learning are: 3-year, 7-year (default), 10-year, 30-year, permanent, and “until the completion of...”¹ The retention period applicable to any given record may be initiated by the making or receipt of that record, or by the occurrence of an action, event, or change in status prior to “counting down.” Some examples include: “conclusion of employment relationship + 7 years;” “resolution of litigation + 10 years;” “admission + 7 years;” “separation + 30 years;” or “receipt of final payment + 3 years.”

Occasionally the retention period will be *qualified*, and it will be up to each departmental custodian to calculate the proper retention period based on the circumstances to which a record relates, for instance, “employment + 7 years, UNLESS otherwise specified in employee handbook,” or “the longer of: settlement + 7 years, OR separation + 7 years.” If a record’s retention period is qualified, it will be clearly specified in Attachment I. Ask your supervisor for clarification if unsure.

Attachment I presents a categorized list of World Learning’s required retention periods for a variety of records. Records can be retained for longer periods, in accordance with operational or management needs. Note that it is likely that the organization will have record types that are not specifically stated in the list. Likewise, each department will not generate all of the record types listed. The category that most closely matches the record in question should be consulted in the event that a specific record has not been identified in Attachment I.

SCOPE

This Policy applies to all public and confidential records generated during World Learning operations, including both original documents and reproductions. It also applies to records stored in electronic form, such as on computers, servers, portable devices (tablets and smartphones), or on cloud based storage, as well as paper records. Included is any written, printed, graphic, mechanical, or electronic data that has been received or prepared for use in connection with the transaction of World Learning business.

LEGAL CONSIDERATIONS

For some record categories, the minimum length of time information is to be retained is defined by federal and state law. For example, federal student aid regulations dictate the type of information that must be obtained for each student and the length of time these records must be stored. Records of wages and salaries are required by the Internal Revenue Service, Department of Labor, Equal Employment Opportunity Commission, and by state revenue departments and employment commissions. Frequently, the same data is required by more than one governmental agency, each with different retention periods. In these cases, the records should be retained for the longest period

¹ If this retention period applies, the circumstances upon which the retention period depend are clearly described below, for example: “until the completion of admissions process,” or “...the accounting application system’s life,” or “...the employment relationship.”

to ensure compliance with all relevant laws. The schedule of retention periods set forth in Attachment I has been prepared in accordance with this principle.

It is important to note that records created in the conduct of World Learning's work outside the United States may also be subject to local laws and regulations regarding retention. When World Learning registers in another country to do business, local counsel should be consulted in order to determine which types of records must be retained, for how long, and where (locally or in the US).

A systematic record retention and destruction program reduces litigation costs and exposure to liability. Because all retained records can be scrutinized when a lawsuit is threatened or has begun, an institution that has not routinely destroyed obsolete records may be required to produce these as well, which may significantly increase legal costs. If old records contain damaging information or are taken out of context, World Learning may be needlessly exposed to liability. When records are destroyed according to an established policy, and no lawsuit or investigation is pending or ongoing, courts will not assume that the records contained incriminating information.

It is important to note that World Learning and its staff may be held civilly and criminally liable if records relevant to an official inquiry are destroyed prior to discovery. Any staff member who becomes aware of an inquiry or the possibility of an inquiry, investigation or legal action involving World Learning or its staff should notify the Office of the General Counsel immediately. In addition, steps should be taken immediately to preserve all records in any medium (including e-mails) that could be relevant to the situation.

E-MAIL

World Learning is not able to retain every email indefinitely. All emails older than two (2) years will be automatically archived and deleted from the email system. These emails will be retained in the archive for an additional five (5) years (for a total of seven (7) years) and cannot be accessed or retrieved thereafter. If the content of an e-mail file falls within a record retention category, then the email record should be retained in electronic form for the period defined for that category, unless otherwise required by provisions of a binding contract with a donor, contractor, government agency, or other similar entity. Please do not print out emails for archiving or retention purposes. Department heads and custodians are responsible for creating a retention location and protocol for email retention outside the email system so that emails subject to retention periods are preserved appropriately and can be easily located in the event we need to produce them for any reason prior to the end of the applicable destruction period.

Please consult World Learning's IT Policies for further information on World Learning's expectations and requirements for appropriate use of email.

CATEGORIES OF RECORDS

For a general description of our record categories, please review the included Table of Record Retention Categories. Certain categories of records need special attention and are more fully addressed below.

HUMAN RESOURCES AND EMPLOYEE RECORDS

Employment records, including official personnel files, must be maintained and retained in accordance with policies and legal requirements. Supervisors should be cautious in creating unofficial records, such as notes in a supervisor's file, because such records may be used to the detriment of the institution. Supervisors should consult with the Human Resources office for guidance about employee performance and discipline issues. Please consult Attachment I in order to determine the relevant retention period, if you have custody of any documents that could be considered part of an employment record. See Attachment I for details.

STUDENT RECORDS

The Family Educational Rights and Privacy Act of 1974 (FERPA), known as the Buckley Amendment, governs the access to, disclosure and retention of some student records for institutions that receive Federal funding. The Act guarantees student access by requiring that current and formerly enrolled students be given the right to inspect and challenge certain records kept by an education institution. The Act also places restrictions on the disclosure of student records to third parties. The Act specifies the retention periods for recommendation letters, pass/fail requests, and student waivers of the right to see recommendation letters, and other records. Please consult the attached grid in order to determine the relevant retention period, if you have custody of any documents that could be classified as student records. See Attachment I for details.

FINANCIAL RECORDS

All financial records, including banking, accounting, contracting, and payroll records, must be retained for audit purposes, and to comply with local legal requirements and those of World Learning's donors. Most financial records are retained for the default period of 7 years. See Attachment I for details.

SPONSORED PROGRAM RECORDS (GDE)

Program implementation records created while implementing federal awards (US Government grants, contracts, and cooperative agreements) must be retained for at least 3 years beyond the submission of the final program report or receipt of final payment in accordance with the terms and conditions of a given award, and Federal Regulations including those at 2 CFR 200 and in the Federal Acquisition Regulations (FAR). In addition to signed award documents and modifications and final, accepted proposals and budgets, the following types of program records must be retained. See Attachment I for details.

A. Program Reports and Deliverables: All periodic and final progress reports submitted to the donor must be retained, along with any other plans, work products or deliverables pertinent to the Award including Workplans, Monitoring and Evaluation Plans, Trip Reports, internal or external evaluation reports, and Closeout Plans.

B. Monitoring and Implementation Records: Records including email correspondence and memos that, formally or informally, amend or approve the activities or actions undertaken by World Learning in carrying out the award. For example, correspondence approving a workplan or other program deliverable, requesting prior approval or a change in program direction, or seeking revisions to the approved budget.

Additionally, for programs that require monitoring of participants, key correspondence relating to the monitoring of participants' progress in the program should be retained including participant applications, monitoring logs, required documents received from participants, and correspondence with the donor regarding specific participant issues or emergencies should be retained.

C. Subrecipient/Contractor Documentation: Retain records related to the issuance, monitoring and closeout of contracts and subawards including the original, signed agreements, modifications, closeout letters, periodic and final reports, deliverables, and other monitoring records including required approvals, site visit reports, and correspondence regarding terminations or corrective actions. Additionally, procurement and equipment records including documentation of receipt and inspection, maintenance, and disposition must be retained.

D. Publicity: Though not required, to the extent that photographs or other third-party publicity provide documentary evidence of program implementation or success, such records may be retained. Photographs should include captions or accompanying documentation identifying individuals pictured, noting approximate dates, and describing what is happening in the photo. Significant publicity, if in non-English publications should be accompanied by an English translation if retained.

US & INTERNATIONAL CORPORATE RECORDS

Certain corporate records must be retained in perpetuity, including those pertaining to World Learning's registration, incorporation, tax exempt status, bylaws, board meetings, powers of attorney and their revocation, and any audit reports or other filings required by US or international authorities. If any such records are produced or received in a language other than English certified translations should be obtained and retained along with the originals. See Attachment I for details.

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Approved: September 30, 2010 by Adam Weinberg

Updated: January 26, 2018

Revised version approved: January 26, 2018 by Kote Lomidze, CFO and Carol Jenkins, Interim CEO.

Responsible Department: Finance

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ATTACHMENT I - DETAILED RECORD TYPES

CATEGORY/RECORD GROUP	DOCUMENT TYPE	RETENTION PERIOD (IN YEARS)
HUMAN RESOURCES		
Job Announcements & Ads	Job Announcements & Ads	7
	Employment Applications	7 OR employment + 7
	Background Investigation	7 OR employment + 7
	Resumes	7 OR employment + 7
	Recommendation Letters	7 OR employment + 7
Employees	Medical Examinations	Employment + 7
	Immigration Records (I-9 Forms)	Longer of : (Hire Date + 7) or (Termination Date + 7)
Faculty Files	Correspondence	Employment + 7
	Reviews of Publications	Employment + 7
	Tenure Records	Employment + 7
HRIS Master Tapes		10
Official Personnel Files	Employment History	Employment + 7
	Educational Background	Employment + 7
	Emergency Contacts	Employment + 7
	Promotions	Employment + 7
	Attendance Records	Employment + 7
	Employee Evaluations (inc. faculty-related)	Employment + 7
	Transfers	Employment + 7

	Personnel Actions	Employment + 7
	Grievance Records	Date of settlement/decision + 7
	Equal Opportunity (including Discrimination, Sexual Harassment) Complaints	Longer of: date of settlement/decision + 7 ,or accused's separation + 7
	Disciplinary Warnings and Actions	Employment + 7 (unless otherwise specified in bargaining agreements or employee handbooks)
	Layoff or Termination	Employment + 7
	Training Records	Employment + 7
General Files	Superseded Employee Manuals	Permanent
	Superseded Job Descriptions	10
	Expired Collective Bargaining Agreements	Permanent
Pension & Benefit Records	Individual employee files	Life of Employee +7
	Education Assistance	Until completion of employee's life
	Vesting	Life of Employee + 7
	Defined Benefits Retirement Benefits	Life of Employee + 7
	Defined Contributions Retirement Benefits	Life of Employee + 7
	Disability Records	Life of Employee + 7
	Actuarial Records	7
	Health, Life and Disability Insurance Plan Designs & Provisions	Permanent

	Retirement Plan Designs & Provisions & Summary Descriptions	Permanent
	Beneficiary Designation	Employment + 7
Health & Environmental Safety	Employee Medical Records	Employment + 7
	Hazardous Material Biological Monitoring (lead, arsenic, etc.)	Employment + 30
	Accident Reports	Permanent
	Blood-borne Pathogens Vaccination/Declination Form	Employment + 30
	Medical records for Exposed Employees	Employment + 30
	Employee Exposure Records	Date of exposure + 30
	Records of Employees Exposed to Blood-Borne Pathogens	Employment + 30
	Analyses using Medical or Exposure records	Employment + 30
	Employee Safety Training Records	The longer of 30 years or employment
	Respirator Fit Testing Records	7
	Blood-borne Pathogens Training Records	7
	Noise Exposure Records	7
	Occupational injury or illness records	7
	Employee Medical Complaints	7
	Employee Assistance Program Records	7

STUDENT RECORDS		
Applications	Applications	7 OR attendance + 7
	Transcripts(high school or previous institution)	7 OR attendance + 7
	Entrance Exams and Placement Scores	Attendance + 7
	Recommendation Letters	Until completion of admissions process
	Acceptance Letters	7 OR attendance + 7
	Correspondence	7 OR attendance + 7
Individual Student Records	Course Add/Drop Slips	7
	Audit Authorizations	Submission + 7
	Pass/Fail Requests	7
	Registration Forms	7
	Transcript Requests	7
	Withdrawal Records	Graduation or attendance + 7
	VA Certifications	Graduation or attendance + 7
	Academic Action Letters	Graduation or attendance + 7
	Relevant Correspondence	Graduation or attendance + 7
	Curriculum Change Authorizations (waivers, substitutions, etc.)	Graduation or attendance + 7
	Graduation Authorizations	Graduation or attendance + 7
	Disciplinary Files	Separation + 7
	Student Dismissal Files	Permanent
Class Schedules	Enrollment + 7	

	FERPA Requests	Until completion of life of requested record
	Personal Data Forms	Enrollment + 7
	Application for Graduation	Enrollment + 7
	Advanced Placement (Credit by Exam)	Graduation or attendance + 7
	Degree Audit Records (VA students)	Enrollment + 7
	Transfer Credit Evaluations	Enrollment + 7
	Name Change Authorizations	Enrollment + 7
	Tuition and Fee Charges	Enrollment + 7
	Foreign Student (I-20) forms	Enrollment + 7
	Continuing Ed. Attendance Records	Enrollment + 7
	Medical Records	Last campus health center visit + 10
	Date of Graduation and Degree	Permanent
	Academic Records (Including transcripts & Continuing Ed Award Certificates)	Permanent
General Student Records	Applicant/Admission Statistics	Permanent
	Admission Tapes	7
	Enrollment Tapes	10
	Enrollment Statistics	Permanent
	Racial/Ethnic Statistics	10
	Degree Statistics	Permanent
Financial Aid Records	Campus-based and Pell Grant records	End of award year for which aid was awarded + 7

	FISAP Reports	End of the award year in which report was submitted + 7
Financial Aid Records	Perkins and Nursing Loan repayment records	Date loan assigned to Dept., cancelled or repaid + 7
	Perkins and Nursing promissory notes	Until loan is satisfied, or as needed to enforce the obligation
	FFEL and Direct Loans eligibility and participation records	End of award year in which student last attended + 7
	FFEL and Direct Loans - all other records	End of award year in which report is submitted + 7
FINANCE		
GDE-Financial - pertinent to award	Financial records, supporting documents, statistical records	Date of submission of final expenditure report, or from date of submission of quarterly or annual financial report + 7
GDE-Records pertinent to award, and relevant to litigation, claim, audit		Until completion of litigation, claim, audit
GDE-Records relative to real property/equipment purchased w/ USG funds		Final disposition of property/equipment. + 7
Accounting Records	Description of Application Systems (Quodata, Datatel etc.)	Until completion of Application System's life
	Fiscal Year-End Data File	Current + 10
	Journal Voucher (source docs, back-up, reports & entry register)	7

	Transaction Detail	Current + 10
	Grants and Contracts (contract copies, budgets, final reports, misc.)	Completion of project + 7, unless grant of contract specifies otherwise
	Workpapers	10
	Auditors Reports	10
	A-133 Reports	Resolution of open items + 7
	Year-End G/L Summary	10
	Year-End Revenue/Expense Statement	10
	Chart of Accounts	Until superseded + 7
	Daily Updates to Accounting System	7
Accounts Payable/Purchasing	Purchase Requisitions	7
	Purchase Orders	7
	Interdepartmental Charges	7
	Receiving Records (packing slips, bills of lading etc.)	7
	Invoices	7
	Payment Records (check registers)	7
	Expense Reports	Current + 7
	Petty Cash Records	Current + 7
	Cash Advance Records	Current + 7
	Travel Advances	Current + 7
	Travel Vouchers	Current + 7

	Check Requests and Backup	Current + 7
	Credit card charge slips, statements, and reports	Current + 7
	Royalty Payments	Current + 7
	Unemployment Insurance Payments	Current + 7
	Workers Comp Insurance Payments	Current + 7
	Invoice, Accounts Payable and Purchasing reports	Current + 7
	Cancelled Checks	Current + 7
	1099-MISC Forms	Current + 7
Accounts Receivable	Invoice Copies	Collection + 7
	Accounts Receivable Ledgers	Collection + 7
	Cash Journals and Receipts	Collection + 7
	Legal Correspondence	Collection + 7
	Collection Notices and Records	Collection + 7
	Records of payments receipts	Collection + 7
	Records of uncollected accounts	Collection + 7
Cash Management Records	Bank Statements and Reconciliations	7
	Short-term Investments (FNMA's, Freddie Macs, etc).	7
	Analysis of Bank compensating balances	7
	ACH transactions, wires	7
	Transfer Agreements	Until completion of the life of the Agreement

	ACH Transfers & Pre-Notification Requests	7
	Cash Receipts, Cash Books, Deposits	7
	Revenue and State Bonds backup	Permanent
	Investment manager Reports	7
	Non-contributory retirement Investment manage reports	10
	Custodian Reports (year-end)	10
	Endowment Records	Permanent
Budgeting Records	Annual Financial Reports	Permanent
	Year End	10
	Status Reports	7
	Budget Transfers	7
	IPEDS Reports	10
Payroll Records-General	Wage Rate Tables	7
	Benefits and Deductions Registers	10
	Payroll /Human Resource Master Files	7
	Payroll Register & Payroll Register Summary	7
	Gross Calculation Registers	7
	Time Input Reports	7
	Accounting Detail from Payroll System	7
Payroll-Employee Files	Wage of Salary History	7
	Salary of Current Rate of Pay	7

	Disability & Sick Leave Benefits	Until completion of the Life of the Employee
	Payroll Deductions	7
	Time Cards or Sheets	7
	W-2/1042-S Forms	7
	W-4 Forms	7
	Garnishments	Employment
PHYSICAL FACILITIES		
Buildings	Capital Construction Project Contracts, Final Payment Records, Materials and Equipment information and correspondence	Life of building + 7 years
	Building, and Site Plan Specifications	Life of building + 7 years
	Acquisition date and cost data; mortgages, improvement, and repair records; records of sales; depreciation schedules; grant number, if applicable	Life of building + 7 years
	Building, Zoning Permits	Completion of construction + 7
Equipment (Capitalizable)	Acquisition Date and Cost; description, location of the equipment; identification and/or serial numbers; grant number, if applicable; depreciation schedules, and records of disposals or sales.	Life of equipment + 7 years
Other Equipment	Noncapitalizable equipment	The longer of: completion of life of equipment or 7 years

Health and Safety/Environmental Records	Hazardous Material Spill Reports	Permanent
	Accident Reports	Permanent
	Fire Incident Reports	Permanent
	Hazardous Waste Records, including Manifests or Waste shipment records.	Permanent
	Air monitoring (hazardous gases) or area sampling (asbestos, lead, etc)	30
	Chemical inventories and lists	30
	Process Safety Incident Investigation Reports	7
	OSHA 200 Injury and Illness logs	7
	Inspection Reports (spill prevention, fire alarms, fire extinguishers, etc)	7
Insurance	Liability and Property Insurance Claims	Settlement + 10
	Liability and Property Insurance incident reports	7 years unless resulting in a claim.
Other	Operating Permits (e.g. elevator)	Current year + 1
	Maintenance Records	Until completion of life of equipment/building
	Motor Vehicle Records	Until completion of life of vehicle
	Air or Waste Water Emissions	7
INSTITUTIONAL		

Alumni Data	Alumni Publications*	publication + 7 *Subject to IRS audit
	Alumni Information (including college activities, contact, family info, etc.)	Until former student's death
Institutional Publications	Bulletins and Course Catalogs	30
	Student Newspapers	7
	Student and Employee Directories	7
Gift Records	Cash Gifts	7
	Non-Cash Gifts (stock, mutual fund shares, bonds, real estate)	Time gift possessed + 7
	Gift fund descriptions	Permanent
Other	Articles of Incorporation	Permanent
	By-Laws	Permanent
	Board of Trustees Minutes	Permanent
	Board of Trustees Committee Meetings Minutes	Permanent
	Licenses	Current + 7
	Deeds and Titles	Permanent
Litigation Files	Attorney Opinion Letters	Applicable + 7
	Leases	Applicable + 7
	Policy Statements	10
	Campus Crime Reports - Annual (1990 Security Act)	7
	Campus Crime Reports - Interim (when a major crime occurs)	7
	Contracts	Applicable + 7

	Patent Records	Permanent
	Trademark Records	Permanent
	Claims	Until litigation is completed
	Court Documents and Records (complaints, answers, motions, pleadings, etc.)	Until litigation is completed
	Correspondence with Counsel	Until litigation is completed
	Orders issued by the court	Until litigation is completed
	Depositions, transcripts, interrogatories, answers to interrogatories, requests for documents, the requested documents, and other discovery materials.	Until litigation is completed
SPONSORED PROGRAM FILES		
Program Reports & Deliverables		
	Periodic & Final Progress Reports submitted to donor	Final Report Submission +3 or Final Payment (FAR) +3
	Workplans (and approvals)	Final Report Submission +3 or Final Payment (FAR) +3
	Monitoring and Evaluation Plans (and approvals)	Final Report Submission +3 or Final Payment (FAR) +3
	Trip Reports	Final Report Submission +3 or Final Payment (FAR) +3
	Internal & External Evaluation Reports	Final Report Submission +3 or Final Payment (FAR) +3
	Closeout & Disposition Plans (and approvals)	Final Report Submission +3 or Final Payment (FAR) +3

Monitoring & Implementation Records		
	Donor Correspondence and Memos Amending/Approving WL Actions	Final Report Submission +3 or Final Payment (FAR) +3
	Participant Applications	Final Report Submission +3 or Final Payment (FAR) +3
	Participant Monitoring Logs	Final Report Submission +3 or Final Payment (FAR) +3
	Signed Participant Forms (terms of participation,	Final Report Submission +3 or Final Payment (FAR) +3
	Participant Evaluations and Records	Final Report Submission +3 or Final Payment (FAR) +3
	Correspondence/Documentation re. significant issues or emergencies	Final Report Submission +3 or Final Payment (FAR) +3
	Records of program implementation/delivery	Final Report Submission +3 or Final Payment (FAR) +3
Subrecipient/Contractor Records		
	Records of issuance/monitoring/closeout of contracts & subawards	Final Report Submission +3 or Final Payment (FAR) +3
	Signed subawards and contracts (and modifications)	Final Report Submission +3 or Final Payment (FAR) +3
	Periodic and Final reports by subs/contractors	Final Report Submission +3 or Final Payment (FAR) +3
	Sub/Contractor deliverables	Final Report Submission +3 or Final Payment (FAR) +3
	Equipment records (including receipt, inspection, maintenance & disposition)	Final Report Submission +3 or Final Payment (FAR) +4

