



ATTACHMENT B – Records Retention Acknowledgement

Complete and submit original to the State agency and retain one copy for your files.

Institution Name:	
Agreement #:	
Contact Person:	
Address Where Records will be Kept:	
Phone Number:	
E-Mail Address:	

Financial records, supporting documents, statistical records, personnel records, and all other records pertinent to the subgrant shall be retained for a period of three years from the date of submission of the final expenditure report. The only exceptions are as follows:

- If any litigation, claim, financial management review, or audit is started before the expiration of the three year period, the records shall be retained until such time as all litigation, claims, reviews (including monitoring findings), or audit findings involving the records have been resolved and final action taken, whichever is later.
- Records for real property and equipment acquired in whole or in part with Federal or State funds or with funds used to match Federal funds shall be retained for three years after final disposition of such property.

The CACFP, United States Department of Agriculture (USDA), the Office of Inspector General (OIG) staff, the state auditor, or the Comptroller General of the United States shall have the right to timely and unrestricted access to any of the subgrantee's books, documents, papers, or other records that are pertinent to the subgrant in order to conduct audits, examinations, excerpts, transcripts, and copies of such documents. This right also includes timely and reasonable access to the subgrantee's personnel for the purpose of interviews and discussions related to these documents. Access rights described herein shall last if the records are required to be retained.

These records include, but are not limited to, the items listed below:

- Financial reports supporting expenditures of the agreement;
- Internal and external audit reports and program evaluations;
- Executed copy of the agreement and any addendums;

- Approved budget and any revisions;
- Contracts, leases, employment agreements, and purchase invoices;
- Cost allocation plans and/or indirect cost rate proposals, and related supporting documentation;
- All invoices, billings, receiving reports, requests for cash, and reporting worksheets;
- General ledger, general journal, cash receipts journal, cash disbursements journal, payroll earnings register, and all subsidiary records;
- Personnel records for all individuals paid in whole or in part with subgrant funds including employment applications, personnel files, time and attendance reports, wage authorizations, tax withholding forms, authorization for any deductions, time and effort records, leave records, and all other relevant data;
- Inventory records for all property, equipment, and supplies purchased in whole or in part with CACFP funds or which the subgrantee has been compensated for the use of the property and equipment through depreciation or use allowance charges;
- Bank statements, bank statement reconciliations, all canceled or voided checks, and deposit records;
- Documentation of proper insurance/bonding coverage;
- Programmatic records of all types, as pertinent to programs the Institution participated in; and
- Final archive of Quick books, Minute Menu, etc. (if applicable).

SIGNATURE WARRANTY

The individual signing below warrants that he or she is duly authorized to sign this certification and to bind the party for whom he or she signs to the terms and conditions of this Agreement.

Printed Name

Title

Signature of Authorized Institution Representative

Date