

Section 8.5: Document Retention

PURPOSE AND POLICY

The receipt of grant monies carries with it certain administrative obligations set forth in the grant agreement and subject to federal and state laws, rules, and regulations. Authorized policies, such as those set forth in the Grants Management Manual (GMM) and the State of Arizona Accounting Manual (SAAM), provide further guidance to ensure responsible grant stewardship.

From an administrative perspective, grants have two components: program and finance. The proper administration of grants requires cooperation and communication between the program and the finance personnel. A grant program manager's responsibility involves a significant degree of cooperation and communication to appropriately document all programmatic and financial activities and to preserve these documents for oversight and inspection, which is discussed in this section of the GMM.

The State of Arizona is a single entity composed of many agencies. The state, as a whole, is the "prime recipient" of any grant or similar award. Agencies within the state generally receive proceeds directly from the awarding entity. The agency that receives proceeds directly from the awarding entity is the administrative agency. The administrative agency may, itself, spend the proceeds on expenses it incurs, in which case, it is the "expending agency." The administrative agency may also act as a "pass-through agency" when, rather than spending the proceeds itself, redirects or passes through the proceeds to another agency, which spends the proceeds and becomes the expending agency.

A state agency's product is a public record and is subject to public records requests and record retention laws. The purpose of this policy is to ensure that staff adheres to the state's records retention laws with respect to grants management. Pursuant to Arizona Revised Statute (ARS) §41-151.12(3), only the Arizona State Library, Archives and Public Records (LAPR) has the authority to set retention periods, including the sole authority to modify, extend or decrease records retention periods.

PROCEDURES

1. As indicated by SAAM 70.05, grants received by GFR shall be established in eCivis.
2. In order to ensure proper coordination between the program and finance personnel, each grant in eCivis is to be administered by a grant management team comprised of at least one program manager and one finance person.
3. The assigned eCivis Project Team Lead for a subject grant shall follow the retention and disposal of electronic documents schedule within eCivis. If the grant is Federally funded in whole or in part, the schedule follows Uniform Guidance, section §200.333 Retention requirements for records.
 - a. Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report.

- b. State funded grants follow the state policy in accordance with [General Record Retention Schedule GS1018 Rev 2](#). Five years for any financial related documents and three years for programmatic documentation.
 - c. Documents related to the grant, as reflected in or supporting eCivis and AFIS, must be retained in accordance with LAPR standards except when Federal flow down requirements take precedence.
4. The assigned eCivis Project Team Lead for a subject grant shall maintain within eCivis the official grant file with complete programmatic records of a grant or grant program which shall include, but not be limited to:
- a. Grant pre-application and all documentation related to the grant pursuance and opportunity vetting;
 - b. Grant application and all documentation related to the development of the SF-424 forms family or similar application documentation packet, as applicable;
 - c. Award decision and any documentation notifying the grantee of either a successful or unsuccessful application;
 - d. Grant reporting:
 - i. Programmatic reports required by the grantor on either a monthly, quarterly, annual, or adhoc basis;
 - ii. Financial reports required by the grantor on either a monthly, quarterly, annual, or adhoc basis; and
 - iii. Performance reports required by the grantor or other oversight entity either on a monthly, quarterly, annual, or adhoc basis.
 - e. Monitoring documentation, including any grantor monitoring reports, findings, question costs or corrective action plans;
 - f. Closeout documents, including approval of grant closeout by the grantor along with any closeout reports both programmatic and financial. The assigned eCivis Project Team Lead should seek guidance from the grant award documents and the grantor to determine any grant specific requirements for documentation to be stored in the grant file.
5. While it is technically feasible to include all financial documentation in eCivis as well, the current policy does not require it. The administrative agency and the assigned eCivis Project Team Lead should work with his/her agency financial counterpart and GAO Liaison to determine the most appropriate place to store financial documents.
6. The official grant file may be reviewed by the Compliance Manager for quality assurance purposes and shall be subject to audit by the Arizona Office of the Auditor General and any other authorized entity.

REFERENCES:

GAO Policies:

State of Arizona Accounting Manual: <https://gao.az.gov/publications/saam>

State Retention Schedules:

Resource Library: https://azlibrary.gov/sites/default/files/arm-all-general-retention-schedules-2019_01_31.pdf

Code of Federal Regulations, Uniform Guidance:

§200.333 Retention requirements for records: https://www.ecfr.gov/cgi-bin/text-idx?SID=6cc2859581bf0bacc0fdf737c88fc81a&mc=true&node=sq2.1.200_1332.sg6&rqn=div7