



POLICY AND PROCEDURE NOTICE: PPPN-016 RECORDS RETENTION AND ACCESS

Summary and Purpose of PPN: To guide the administration of the Ryan White Part A Program to ensure the integrity of Federally-funded programs through the proper maintenance, retention, and review of records.

Authority:

- 45 CFR 75 Uniform Administrative Requirements, Cost Principles, and audit requirements for HHS Awards Subpart D – Post Federal Award Requirements, Record Retention and Access (§75.361-75.37)
- Fulton County Ryan White Part A Contract/Agreement

Policies and Procedures:

1. Subrecipients must be able to demonstrate familiarity with 45 CFR 75 Uniform Administrative Requirements, Cost Principles, and audit requirements for HHS Awards Subpart E – Cost Principles and applicable Appendices.
2. Financial records, supporting documents, statistical records, and all other subrecipient 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 or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the HHS awarding agency or pass-through entity in the case of a subrecipient. HHS awarding agencies and pass-through entities must not impose any other record retention requirements upon non-Federal entities. The only exceptions are the following:
 - (a) If any litigation, claim, or audit is started before the expiration of the 3-year period, the records must be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken.
 - (b) When the non-Federal entity is notified in writing by the HHS awarding agency, cognizant agency for audit, oversight agency for audit, cognizant agency for indirect costs, or pass-through entity to extend the retention period.
 - (c) Records for real property and equipment acquired with Federal funds must be retained for 3 years after final disposition.
 - (d) When records are transferred to or maintained by the HHS awarding agency or pass-through entity, the 3-year retention requirement is not applicable to the non-Federal entity.

(e) Records for program income transactions after the period of performance. In some cases, recipients must report program income after the period of performance. Where there is such a requirement, the retention period for the records pertaining to the earning of the program income starts from the end of the non-Federal entity's fiscal year in which the program income is earned.

3. The HHS awarding agency, Inspectors General, the Comptroller General of the United States, and the pass-through entity (Fulton County Government), or any of their authorized representatives, must have the right of access to any documents, papers, or other records of the subrecipient which are pertinent to the Federal award, in order to make audits, examinations, excerpts, and transcripts. The right also includes timely and reasonable access to the non-Federal entity's personnel for the purpose of interview and discussion related to such documents.
4. The rights of access in this section are not limited to the required retention period but last as long as the records are retained. HHS awarding agencies and pass-through entities must not impose any other access requirements upon non-Federal entities.

Verification:

- Project officers will review agency records retention policies.

Approved: October 2016

Reviewed: April 2021