

POLICIES PERTAINING TO BUSINESS AND SUPPORT SERVICES**RECORD RETENTION****Record Retention:**

The School shall develop and adopt a records retention schedule consistent with the applicable minimum retention schedules adopted by the State Library and Archives Commission in Local Schedule SD – Records for Public School Districts, and Local Schedule GR – Records Common to all Governments.

Records:

Every employee, including management, shall prepare original records or receive original records from third parties in accordance with established business practices and legal requirements and that document the administration of public funds, public property and other corporate resources including the use of employee time. Thereafter, every employee, including management, shall maintain such records in an original, unaltered form. Upon the preparation, receipt and filing of an original document, all employees, including management, shall refrain from altering a document once completed, received and filed. In the event that an original record must be changed to accurately, fairly and completely present the substance of the underlying business arrangement or transaction, employees, including management, shall not remove the original document or the information that it contains but instead may insert a revised document or may annotate the document to include clarifying or correcting edits.

During the conduct of the annual audit or an audit, investigation, monitoring or other inquiry by an oversight agency (e.g., Texas Education Agency), employees, including management, shall provide to the independent auditor or oversight agency auditor any and all original, revised and succeeding documents pertaining to a record for a business arrangement or transaction. Employees, including management, shall not withhold or otherwise fail to disclose and provide any document pertaining to the business arrangement or transaction about which the auditor is inquiring.

Employees, including management, shall disclose to the Board the disposal or revision of an original record that results in a misrepresentation of the underlying substance of the business arrangement or transaction. Employees, including management, shall expeditiously and properly address any deviations from this policy. An employee, including management, who fails to follow the procedure set forth herein, shall be subject to disciplinary action, up to and including termination.

In the event of a conflicting statement elsewhere in the Board Policy or in administrative procedure, this policy shall prevail.

Date Adopted: November 4, 2000
Amended: August 16, 2014