

Document Retention

Policy

USDA Federal Regulations:

246.25 (a) *Recording requirements.* Each State and local agency shall maintain full and complete records concerning Program operations. Such records shall comply with 2 CFR part 200, subpart D and USDA implementing regulations 2 CFR part 400 and part 415 and the following requirements:

- (1) Records shall include, but not be limited to, information pertaining to financial operations, food delivery systems, food instrument issuance and redemption, equipment purchases and inventory, certification, nutrition education, including breastfeeding promotion and support, civil rights, and fair hearing procedures.
- (2) All records shall be retained for a minimum of three years following the date of submission of the final expenditure report for the period to which the report pertains. If any litigation, claim, negotiation, audit or other action involving the records has been started before the end of the three-year period, the records shall be kept until all issues are resolved, or until the end of the regular three-year period, whichever is later. If FNS deems any of the Program records to be of historical interest, it may require the State or local agency to forward such records to FNS whenever either agency is disposing of them.
- (3) Records for non-expendable property acquired in whole or in part with Program funds shall be retained for three years after its final disposition.
- (4) All records shall be available during normal business hours for representatives of the Department and the Comptroller General of the United States to inspect, audit, and copy. Any reports or other documents resulting from examination of such records that are publicly released may not include confidential applicant or participant information.

Iowa Department of **Health and Human Services, Section 2. General Terms for Service Contracts**, August 1, 2023

2.12.25 Records Retention and Access

2.12.25.1 Financial Records. The Contractor shall maintain accurate, current, and complete records of the financial activity of this Contract which sufficiently and properly document and calculate all charges billed to the Agency during the entire term of this Contract, which includes any extensions or renewals thereof, and for a period of at least seven (7) years following the date of final payment or completion of any required audit (whichever is later). If any litigation, claim, negotiation, audit, or other action involving the records has been started before the expiration of the seven (7) year period, the records must be retained until completion of the action and resolution of all issues which arise from it, or until the end of the regular seven (7) year period, whichever is later. The Contractor shall permit the Agency, the Auditor of the State of Iowa or any other authorized representative of the State and where federal funds are involved, the Comptroller General of the United States or any other authorized representative of the United States government, to access and examine, audit, excerpt and transcribe any directly

pertinent books, documents, papers, electronic or optically stored and created records, or other records of the Contractor relating to orders, Invoices or payments, or any other Documentation or materials pertaining to this Contract, wherever such records may be located. The Contractor shall not impose a charge for audit or examination of the Contractor's books and records. Based on the audit findings, the Agency reserves the right to address the Contractor's board or other managing entity regarding performance and expenditures. When state or federal law or the terms of this Contract require compliance with the OMNI Circular, OMB Uniform Guidance: Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards or other similar provision addressing proper use of government funds, the Contractor shall comply with these additional records retention and access requirements:

2.12.25.1.1 Records of financial activity shall include records that adequately identify the source and application of funds. When the terms of this Contract require matching funds, cash contributions made by the Contractor and third-party in-kind (property or service) contributions, these funds must be verifiable from the Contractor's records. These records must contain information pertaining to contract amount, obligations, unobligated balances, assets, liabilities, expenditures, income, and third-party reimbursements.

2.12.25.1.2 The Contractor shall maintain accounting records supported by source documentation that may include but are not limited to cancelled checks, paid bills, payroll, time and attendance records, and contract award documents.

2.12.25.1.3 The Contractor, in maintaining project expenditure accounts, records and reports, shall make any necessary adjustments to reflect refunds, credits, underpayments or overpayments, as well as any adjustments resulting from administrative or compliance reviews and audits. Such adjustments shall be set forth in the financial reports filed with the Agency.

2.12.25.1.4 The Contractor shall maintain a sufficient record keeping system to provide the necessary data for the purposes of planning, monitoring, and evaluating its program.

2.12.25.2 Client Records. The Contractor shall retain all non-medical and medical client records for a period of seven (7) years from the last date of service for each patient; or in the case of a minor patient or client, for a period consistent with that established by Iowa Code § 614.1(9), whichever is greater.

USDA Policy Memo:

This memorandum is intended to provide clarification on the applicability of two Department of Health and Human Services' (DHHS) final regulations to the WIC Program. These regulations, which are the first in a series of DHHS regulations to implement HIPAA, include requirements for: (1) the establishment of standard formats for certain administrative and financial transactions, and (2) the privacy of individually identifiable health information.

"...DHHS' regulations do not apply to or require compliance by the WIC Program. In addition, the DHHS regulations on privacy do not supersede Federal WIC confidentiality requirements. The WIC Program is not a covered entity – health plan, health clearinghouse, or health care provider – as defined by DHHS in these regulations."

Authority

USDA Federal Regulations: 7 CFR 246.25 (a)

Iowa Department of Health & Human Services/WIC

Iowa Department of Health and Human Services, Section 2. General Terms for Service Contracts (August 1, 2023): 2.12.25.1 and 2.12.25.2

WIC Final Policy Memorandum #2002-2: Department of Health and Human Services' (DHHS) Regulations to Implement the Health Insurance Portability and Accountability Act of 1996 (HIPPA) and Applicability to the WIC Program, December 5, 2001, excerpts.

Procedure

All records pertinent to a USDA grant must be available to representatives of the state or federal government for purposes of making an audit, examination, excerpts or transcripts.

Document Retention Period

USDA Federal Regulations require records to be retained for 3 years as described in the policy section above, however all WIC financial and WIC participant records must be retained for seven years as described in the Iowa Department of Health and Human Services General Terms for Service Contracts. For practical purposes, the retention period is ~~six~~ for the previous seven years plus the current active year (eight) years from the beginning of the 12-month contract period.

Documents may be retained beyond the required document retention period when a contract agency's internal policies dictate.

Records to be Retained

Records including, but not limited to contract management, financial records, personnel records, equipment purchases, clinic services documents, breastfeeding peer counseling reporting documents, copies of subpoenas and search warrants, statistical records, and other supporting documents pertinent to the WIC contract must be retained for the minimum period. In no case should these documents be disposed of prior to the required document retention period requirement.

Examples of contractual, financial, and personnel records that must be retained for the minimum period include, but are not limited to the following:

- WIC proposals, applications, contracts, and related correspondence
- WIC Time Study Reports and actual daily time records
- Equipment purchases and inventory
- Civil rights and fair hearing procedure documents
- Action Plans
- Staff training and education records
- Contracts and agreements with other providers

Examples of clinic services record documents that must be retained for the minimum period include, but are not limited to the following listed below. Depending on the document, clinic services records must be maintained by electronically scanning the document into the MIS system, documenting via electronic signature, placing a comment/alert in the data system verifying that the participant received the document, or maintained in agency files.

Iowa Department of Health & Human Services/WIC

- Rights and Responsibilities: Electronic signature from participant/scanned signed document
- Notice of Termination: Comment/alert in the data system or documentation on the appropriate report (See the policy “Terminations” for more information on required documentation.)
- Notice of Ineligibility: Electronic signature from participant and comment/alert in the data system
- Proxy cards: Scanned document into the MIS system
- Voter Registration Declination Forms: Scanned document into the MIS system or file by date
- Signed Statement Forms (no proof documentation): Scanned document into the MIS system
- Missed prenatal appointment logs: Scanned copy of the Notice of Missed Appointment document or documentation on the Missed Appointment Report
- Special Food and Formula Documentation forms: Scanned document in the MIS system
- Food instrument issuance and redemption records: Electronic signature from participant/information stored within the data system
- Iowa WIC Program Notice of Program Disqualification and Iowa WIC Program Notice of Program Violation Participation violation, disqualification and restitution forms: State WIC Agency files
- Fraud and Abuse information submitted by local agencies - Brief internal record noting that a report was filed for agency tracking purposes only and should not duplicate the full report or include any unnecessary confidential information: Local agency file
- Participant complaints: Local/State WIC Agency files
- Custody documentation: Scanned document into the MIS system
- Referral Forms: Scanned document into the MIS system
- Release of Information Forms: Scanned document into the MIS system
- Formula donation/disposal logs: Local agency files

Note: Clinic services documents that are scanned and saved into the WIC data system must be deleted from the computer and shredded immediately.

Confidentiality

All WIC participant information must remain confidential. Only WIC personnel (as funded by WIC grant funds) are allowed direct access to participant records and the electronic WIC data system, including the rights to “read” and “edit” records. For more information about sharing participant information, see the policy titled “Confidentiality of Participant Information”.

Note: The Health Insurance Portability and Accountability Act (HIPPA) does not apply to or require compliance by the WIC Program.

Best Practices

Maintain one year of clinic services records that are not electronically filed in the WIC data system in an accessible, centralized WIC office or a permanent WIC clinic site. Clinic services records older than one federal fiscal year may be placed in long term storage.