



Resolution for Adoption of Rowan County Record Retention Policy for American Rescue Plan Act (ARPA) Documents

WHEREAS, Rowan County, NC has received an allocation of funds from the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARPA/CSLFRF);

WHEREAS, effective record retention policies are essential and required to ensure compliance with federal guidelines and best practices for managing documents related to ARPA/CSLFRF-funded programs and projects;

WHEREAS, maintaining proper records is critical for transparency, accountability, and the ability to demonstrate the appropriate use of ARPA/CSLFRF funds;

WHEREAS, establishing a comprehensive record retention policy will facilitate the efficient organization, storage, and retrieval of documents pertaining to ARPA/CSLFRF awards, thereby supporting effective oversight;

WHEREAS, the adoption of a dedicated Record Retention Policy for ARPA/CSLFRF documents will align with federal requirements and enhance the County's ability to meet reporting obligations and respond to inquiries from oversight bodies;

WHEREAS, a standardized approach to record retention will promote consistency and clarity in managing ARPA/CSLFRF-related documentation across County departments and agencies;

BE IT RESOLVED that the Board of Commissioners of Rowan County, NC hereby adopts and enacts the following Record Retention Policy for Documents Created or Maintained Pursuant to the American Rescue Plan Act Award.

This the 6th day of May 2024.

Gregory C. Edds, Chairman

ATTEST:

Sarah Pack, Clerk to the Board

Rowan County Record Retention Policy for Documents Created or Maintained Pursuant to the American Rescue Plan Act Award

I. Retention of Records

The Coronavirus State and Local Fiscal Recovery Funds (“CSLFRF”) [Award Terms and Conditions](#) and the [Compliance and Reporting Guidance](#) set forth the U.S. Department of Treasury’s (“Treasury”) record retention requirements for the ARP/CSLFRF award.

A. Policy Statement

It is the policy of Rowan County, North Carolina, (“County”) to follow Treasury’s record retention requirements as the County expends CSLFRF pursuant to the APR/CSLFRF award. Accordingly, the County agrees to the following:

- i. Retain all financial and programmatic records related to the use and expenditure of CSLFRF pursuant to the ARP/CSLFRF award for a minimum period of five (5) years after all CSLFRF funds have been expended or returned to Treasury, whichever is later.
- ii. Retain records for real property and equipment acquired with CSLFRF for a minimum of five (5) years after final disposition.
- iii. Ensure that the financial and programmatic records retained sufficiently evidence compliance with section 603(c) of the Social Security Act “ARPA,” Treasury’s regulations implementing that section, and guidance issued by Treasury regarding the foregoing.
- iv. Allow the Treasury Office of Inspector General and the Government Accountability Office, or their authorized representatives, the right of timely and unrestricted access to any records for the purpose of audits or other investigations.
- v. If any litigation, claim, or audit is started before the expiration of the 5-year period, the records will be retained, at minimum, until all litigation, claims, or audit findings involving the records have been resolved.

II. Covered Records

For purposes of this policy, records are information, regardless of physical form or characteristics, that are created, received, or retained that evidence the Rowan County’s expenditure of CSLFRF funds on eligible projects, programs, or activities pursuant to the ARP/CSLFRF award.

Records that shall be retained pursuant to this policy include, but are not limited to, the following:

- i. Financial statements and accounting records evidencing expenditures of CSLFRF for eligible projects, programs, or activities,
- ii. Documentation of rationale to support a particular expenditure of CSLFRF (e.g., expenditure constitutes a general government service),
- iii. Documentation of administrative costs charged to the ARP/CSLFRF award,
- iv. Procurement documents evidencing the significant history of a procurement, including, at a minimum, the rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for contract cost or price,

- v. Subaward agreements and documentation of subrecipient monitoring,
- vi. Documentation evidencing compliance with the Uniform Guidance property management standards set forth in 2 C.F.R. §§ 200.310-316 and 200.329,
- vii. Personnel and payroll records for full-time and part-time employees compensated with CSLRF, including time and effort reports, and
- viii. Indirect cost rate proposals.

A. Storage

Rowan County's records must be stored in a safe, secure, and accessible manner. Wherever practicable, such records should be collected, transmitted, and stored in open and machine-readable formats.

III. Administrative Oversight

A. Departmental Responsibilities

Any department or unit of the County, and its employees, who are responsible for creating or maintaining the covered documents in this policy shall comply with the terms of this policy. Failure to do so may subject the County to civil and/or criminal liability. Any employee who fails to comply with the record retention requirements set forth herein may be subject to disciplinary sanctions, including suspension or termination.

The Director for Grants Administration & Governmental Relations, in consultation with appropriate County departments, is responsible for identifying the documents that the County must or should retain and arrange for the proper storage and retrieval of records. The Director for Grants Administration & Governmental Relations shall also ensure that all personnel subject to the terms of this policy are aware of the record retention requirements set forth herein.

B. Reporting Policy Violations

The County is committed to enforcing this policy as it applies to all forms of records. Any employee that suspects the terms of this policy have been violated shall report the incident immediately to that employee's supervisor. If an employee is not comfortable bringing the matter up with the supervisor, the employee may bring the matter to the attention of the Director for Grants Administration & Governmental Relations. The County prohibits any form of discipline, reprisal, intimidation, or retaliation for reporting incidents of inappropriate conduct of any kind, pursuing any record destruction claim, or cooperating in related investigations.

C. Questions About the Policy

Any questions about this policy should be referred to the Director for Grants Administration & Governmental Relations, who oversees administering, enforcing, and updating this policy.