

# Pyramid Lake Paiute Tribe

## Records Control Policy

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## I. PURPOSE

To ensure the most efficient and effective operation of the Pyramid Lake Paiute Tribe, this Records Control Policy will be implemented. The records of the Pyramid Lake Paiute Tribe are important to the proper functioning of the Tribe and to insure protection against waste, fraud and inefficiency. These controls ensure that the accounting data received is accurate, dependable and that the Tribe is in compliance with Federal, State and local guidelines for record retention.

The following goals are established with this policy:

- a. Retain important documents for reference and future use;
- b. Delete documents that are no longer necessary for the proper functioning of the Tribe;
- c. Organize important documents for efficient retrieval; and
- d. Ensure that all Tribal employees know what documents should be retained, the length of their retention, means of storage, and when and how they should be destroyed.

## II. TERMS

- a. Records: Records discussed herein refers to all business records of Pyramid Lake Paiute Tribe (and is used interchangeably with “documents”), including written, printed, and recorded materials, as well as electronic records (i.e., emails and documents saved electronically). All business records shall be retained for a period no longer than necessary for the proper conduct and functioning of the Pyramid Lake Paiute Tribe.
- b. Accounting Records: include financial statements, ledgers, audit records, invoices and expense records, tax returns, payroll, gross receipts;
  - i. Payroll: include salary history, current rate of pay, payroll deductions, time cards, W-2 and W-4 forms
- c. Workplace Records: Articles of Incorporation, bylaws, resolutions, contracts, deeds and titles, meeting minutes

## III. MANAGEMENT

To ensure compliance with the Record Control Policy, the Pyramid Lake Paiute Tribal Council is responsible for the following oversight functions, through the office of the Tribal Secretary:

- a. Implementing the Records Control Policy
- b. Ensuring that employees are properly educated, understand and follow the Records Control Policy’s purpose
- c. Providing oversight on actual retention and destruction of documents
- d. Ensuring proper storage of documents
- e. Keeping directors and employees apprised of changes in relation to the Records Control Policy

The Finance Department will review the Records Control Policy annually and modify as necessary. The Tribal Council will approve any updates through resolution.

## IV. REFERENCE DOCUMENTS

In order to clarify Pyramid Lake Paiute Tribe finances and comply with the basic elements of sound business practices, a copy of the following documentation should be maintained within the Tribal administration files:

- a. Pyramid Lake Constitution and By-Laws
- b. Council approved objectives and budgets
- c. Pyramid Lake Paiute Tribe Chart Organization chart

- d. Executed contract with any grant or other outside funding source, to include a grant award letter, approved budget, work plan, special conditions and federal or other regulations pertinent to the grant
- e. Books of Account (accounting records) to be used
- f. Approved Minutes/Resolutions of the Tribal Council meetings
- g. Designation of banks and account numbers
- h. Authorization levels of approval for purchases
- i. Fidelity Bond and Insurance Policies for:
  - i. Persons who have financial responsibilities
  - ii. Insurance coverage for comprehensive and general liability
- j. Personnel Policies and Procedures Manual
- k. Financial Management Manual
- l. Documentation to support all cash receipts and disbursements
- m. Authorization levels of approval for payments

## V. FINANCIAL DOCUMENTS

The Finance Department will have the responsibility for the management of the finance records. The records included in this section are financial records, supporting documents, statistical records, and contracts. Financial records management will be performed in the following method and procedure:

- a. Ensure filing and storage facilities are adequate, economical and accessible
- b. Retain records for a period of time as outlined in this policy
- c. Permanent record retention shall include the following:
  - i. Books of accounts
  - ii. Tax returns and related data
  - iii. Property records
- d. Records shall be restricted to authorized personnel only. Proper authorization by personnel other than the Finance Department shall be obtained from the Tribal Council in compliance with the Federal Privacy Act.
- e. It will be the responsibility of the Tribal Council to keep certain records confidential for the following reasons:
  - i. To prevent a clearly unwarranted invasion of personal privacy
  - ii. To comply with an Executed Order or Statute that specifically requires the records be kept secret
  - iii. To protect financial information obtained from a person or a firm on a privileged or confidential basis
  - iv. Protect information which can be improperly exploited for personal gains
- f. Financial Management Manual

The Finance Department is responsible for conducting an annual performance review to ensure that the practices described in this manual are being followed by the personnel performing the tasks. It is imperative that this manual be revised promptly as conditions warrant in order to be used as the official guideline for the Pyramid Lake Paiute Tribe Financial Management System. Changes to this manual will need approval of the Pyramid Lake Tribal Council and the revision date identified.

The Finance Department is responsible for distributing any revisions. Each holder of the manual is responsible for removing revised pages and inserting new pages. Once a revision has been issued, the changed policy or procedure will be immediately followed. The official copy of the Financial Management Manual is to be retained by the Finance Department. Copies of the manual will be provided to the following and others as deemed appropriate by the Finance Department.

- i. Each member of the Pyramid Lake Paiute Tribal Council – One copy

- ii. Each Program Manager - One copy
- iii. Each staff person in the Finance Department – One copy

## VI. STORAGE

### a. Tangible Records

Tangible records are those you must physically move to store, such as paper records (including printed versions of electronically saved documents), photographs, and audio recordings. Active records and records that need to be easily accessible may be stored in the Pyramid Lake Paiute offices, with adherence to the policies that affect their usage. Inactive records will be archived at the storage facility at Iron Mountain.

### b. Electronic Records

Electronic mail (“E-mail”) should be either printed and stored as tangible evidence or downloaded to a computer file and kept electronically or on a disk.

Pyramid Lake Paiute Tribe has computer software that duplicates files, which are backed up on central servers, but it is up to the user to perform the backup. If you have a notebook computer from Pyramid Lake Paiute Tribe that you work on out of the office, your computer contains synchronization software that duplicates and backs-up files when you log into the network.

If you save sensitive or important records on computer disks, you should duplicate the information in an alternate format because disks are easily lost or damaged.

## VII. DISPOSITION

### a. Tangible Records

Tangible records should be destroyed by shredding or some other means that will render them unreadable. If you have a record that you do not know how to destroy, such as a photograph, compact disc, or tape recording, ask the advice of the Executive Team.

### b. Electronic Records

E-mail records that you “delete” remain in the Pyramid Lake Paiute Tribe’s system, therefore the Information Technology (“IT”) department has software that retains the emails for thirty days and then deletes.

Deleting files and emptying the recycling bin is usually sufficient in most circumstances to dispose of a record. However because electronic records can be stored in many locations, Pyramid Lake Paiute Tribe’s IT department will be responsible for permanently removing deleted files from the computer system.

**\*\*Keep in mind, where duplicate records are involved, both copies must be destroyed/deleted where proper.**

TYPE OF RECORD	SPECIFIC RECORD	RETENTION PERIOD
General Financial Documents	Bank Statements	7 years
	Insurance Records	7 years
	Insurance Claims and Policies	7 years
	Audit Reports	Permanent
	Balance Sheets	Permanent
	Annual Financial Statements	Permanent
	Fixed Asset Ledgers	Permanent
	Tax Returns	Permanent
	Major Contracts	Permanent
	Leases	Permanent
	Business Licenses	Permanent
	Deeds/Mortgages	Permanent
	Chart of Accounts	Permanent
Depreciation Schedule	Permanent	
Procurement Records	Purchase Orders	7 years
	Vendor Invoices	7 years
	Packing Slip/Bill of Lading	7 years
	Payment Check Stub	7 years
	Copy of Bid when applicable	7 years
Grant/Contract and Budget Records	Grant/Contract Application	7 years/upon completion & acceptance by funding agency
	Original Approved grant/contract	7 years/upon completion & acceptance by funding agency
	Grant/contract Modifications	7 years/upon completion & acceptance by funding agency
	Listings of Government Property	7 years/upon completion & acceptance by funding agency
	Copies of correspondence with agency	7 years/upon completion & acceptance by funding agency
	Log and schedule of financial reports	7 years/upon completion & acceptance by funding agency
	Copies of all submitted financial data	7 years/upon completion & acceptance by funding agency
	Copies of notice to correct deficiency	7 years/upon completion & acceptance by funding agency
	Copies of approved budgets	7 years/upon completion & acceptance by funding agency
	Copies of budget modifications	7 years/upon completion & acceptance by funding agency
	Log of drawdown's	7 years/upon completion & acceptance by funding agency
Letter of credit or drawdown requests	7 years/upon completion & acceptance by funding agency	
Log of program narratives	7 years/upon completion & acceptance by funding agency	
Copies of program narratives	7 years/upon completion & acceptance by funding agency	
Payroll Records	Employment Application	Tenure of Employee + 3 years
	Resume	Tenure of Employee + 3 years
	W-4	Tenure of Employee + 3 years
	Copy of all Employee Action Notices	Tenure of Employee + 3 years

	Copy of Payroll Stubs	Tenure of Employee + 3 years
	All Leave Requests	Tenure of Employee + 3 years
	Copies of all Expense Reports	Tenure of Employee + 3 years
	Direct Deposit Forms	Tenure of Employee + 3 years
	Copy of all Time Sheets	Tenure of Employee + 3 years
Property Records	Fixed Asset Listing	Permanent