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DGM Policy Alert # 2026-02

Policies and Procedures for Record Retention

MEMORANDUM FOR: All Indian Health Services (IHS) Recipients of Federal financial assistance

FROM: Marsha Brookins
Director, Division of Grants Management

This Alert provides guidance to the Indian Health Service (IHS) recipients of Federal financial assistance regarding record retention requirements.

According to the [October 2025 Health and Human Services \(HHS\) Grants Policy Statement \(GPS\)](#) and [2 CFR § 200.344: Records Retention](#), IHS award recipients must preserve financial, supporting, statistical, and other records pertinent to the award for a minimum of three years from the date of submission of:

- Final Federal Financial Report (FFR/SF-425) for closed awards, or;
- Quarterly or annual reports for awards renewed quarterly or annually

In addition, if recipients retain equipment acquired under the award, records related to that equipment must be maintained for three years after disposition of the property.

These periods are extended until the conclusion of any litigation matters, claims, or audit findings are fully resolved. In addition, according to [2 CFR § 200.337\(a\)](#), the Federal agency or pass-through agency, Inspectors General of the United States, or any of their authorized representatives must have the right of access to any records of the recipient or subrecipient pertinent to the Federal award to perform audits, execute site visits, or for any other official use. This right also includes timely and reasonable access to the recipient's or subrecipient's personnel for the purpose of interview and discussion related to such documents or the Federal award in general.

If you have any questions, please contact your Grants Management Specialist or email the IHS Division of Grants Management inbox at DGM@ihs.gov.