

Monday, March 16, 2015

9:00am – 10:30am

Retention Scheduling and Records
Management

Rebekkah Shaw, Utah State Archives

Schedule & Description	Existing GRS	Retention	Comments/Citations
<p>Financial Records</p> <p>-Accounts Receivable- These are records related to monies invoiced or collected in the conduct of business. Information may include bank records, revenue, asset, and related accounting records.</p>	<p>SG 7-2, 7-9, 7-13, 7-14, 7-15, 7-25, 7-33, 7-36, 7-40, 7-41, 7-52, 7-54, 7-55, 10-19, 13-1, 13-2, 13-4, 13-5, 13-7, 13-8, 13-11, 13-12, 13-16, SD 1-16, CNT 5-5, 5-6, 5-11, 5-10, 5-11, 5-12, 5-13, 5-14, 5-15, 5-17, 5-33, MUN 5-6, 5-7, 5-11,</p>	<p>4 years</p>	<p>I suggest 7 years based on 17 CFR Part 210.2-06(a)(2014)</p> <p>IRS can audit returns up to 3 years from filing date. 10 years has also be suggested due to audits.</p>
<p>-Accounts Payable- These are records related to monies paid to suppliers, vendors, and other creditors. Records may include invoices, expenses, investment, and bank information.</p>	<p>SG 7-19, 7-20, 7-25, 7-30, 7-33, 7-35, 7-38, 7-40, 7-43, 7-44, 7-47, 7-48, 7-50, 7-52, 7-53, 7-55, 10-19, 10-20, 13-1, 13-2, 13-4, 13-5, 13-7, 13-8, 13-11, 13-12, 13-16, CNT 5-7, 5-8, 5-9, 5-10, 5-12, 5-13, 5-14, 5-15, 5-16, 5-18, 5-25, 5-26, 5-27, 5-28, 5-29, 5-30, 5-33, 9-1, 9-4, 9-11, 9-14; MUN 5-9, 5-14, 5-15, 5-26, 5-34; SD 5-30, 5-31</p>	<p>4 years</p>	<p>I suggest 7 years based on 17 CFR Part 210.2-06(a)(2014)</p> <p>IRS can audit returns up to 3 years from filing date. 10 years has also be suggested due to audits.</p>
<p>-Budget Records- These records are used to document the intended appropriation of funds. Information may include budget requests, proposals, and reports documenting the status of appropriations.</p>	<p>SG 2-2, 2-5, 2-6, 2-7, 2-8, 7-16, 7-25, 7-33, 7-38, 7-52, 7-55, 10-2, 10-21, 10-22, CNT 3-2, 3-3, 3-4, 3-5, 3-6, 3-7, 3-8, 3-9, 7-2, MUN 3-2, 3-3, 3-4, 3-5, 3-6, 3-7, 3-8, 3-9, 3-10, 8-2,</p>	<p>4 years</p>	<p>CNT 3-3 thru 3-6 could be considered working files UCA 17-36-3 (14) UCA 17-36-15 UCA 17-36-10</p>
<p>- Annual Financial Budget - The budget is a plan for financial operations for a fiscal year. It may be certified by a budget officer and filed with the state auditor.</p>	<p>CNT 3-1, 5-3, 13-8 MUN 3-1,</p>	<p>Permanent</p>	<p>UCA 17-36-3 (14) UCA 17-36-15. CNT 13-8 a publication?</p>

<p>- Timekeeping Records - Information regarding hours worked, paid or unpaid permitted absence from work for family emergency, sickness, personal time, vacation, or other reasons as outlined by policy are included in this schedule.</p>	<p>CNT MUN 8-9, 8-10, 8-11, 8-14, 8-17, 8-18, 8-19, SG SD</p>	<p>3 years.</p> <p>29 U.S.C. §211(c)(2011); 29 USC 2601 (1993) (FMLA) 29 C.F.R. §§516.6(2012) and 1620.32(2012) USC 49-11-602 (2010) we have grants that fund some of our employees pay so we are required to keep their timesheets for 10 years per grants absence from work for reasons outlined by policy.</p>
<p>- Payroll Processing Records - These records verify compensation data for each employee, including salary, hourly rate and type of pay. Deductions are confirmed in processing payroll before employees are paid.</p>	<p>CNT MUN 8-3, 8-4, 8-5, 8-6, 8-7, 8-8, 8-11, 8-13, 8-20, 8-21, 8-22, SG SD</p>	<p>3 years.</p> <p>Type of pay: bonus, severance, reimbursement, retroactive pay, etc Deductions: may include garnishments, taxes, union dues, retirement, insurance</p>
<p>- Payroll Post Processing Records - This schedule is for payroll reporting. Each payroll period is closed out when disbursement information is verified using payroll reports.</p>	<p>CNT MUN 8-1, 8-4, 8-12, SG SD</p>	<p>7 years</p> <p>MUN 8-4. Employee earnings as long as personnel file. This one includes payroll register. Other offices request this be 65 years with the personnel file.</p>

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<p><i>County Officers Records</i></p> <p>-Ordinances and Resolutions- These are formal opinions and decisions made by local legislative bodies. Records include original ordinances and resolutions, codified ordinances and indexes.</p>	<p>CNT 14-31, 14-35, MUN 18-19, 18-22</p>	<p>Permanent. Transfer to Archives</p>	<p>Utah Code 10-3-717 thru 719 (2014)</p>
<p>- Election Records- These records are created in the course of the election process and include such things as ballots, candidate lists, returns and voter registration notices.</p>	<p>MUN 18-14, 18-12, 18-15 CNT 14-1, 14-15, 14-7, 14-16, 14-19, 14-38</p>	<p>Retention: 2 years. Disposition: Destroy</p>	<p>Retention based on Utah Code 20A-4-202(2)(b)(2014) 20A-2-308(2)(a) says voter registration 2 yrs.</p>
<p>-Official Election Records- These records document elections, including voters, potential voters, candidates and election results. They include canvasses, voter registration, and candidate financial disclosures.</p>	<p>CNT 14-39, 14-41, 14-17, 14-18, 14-30 MUN 18-13, 18-3</p>	<p>Permanent. Transfer to Archives.</p>	