



## COUNTY AUDITOR

# RECORDS RETENTION AND DESTRUCTION SCHEDULE

State of South Dakota

Bureau of Administration

Records Management Program

(605) 773-3589



DEPARTMENT OF  
EXECUTIVE MANAGEMENT

BUREAU OF  
ADMINISTRATION

PMB 01234

RECORDS MANAGEMENT PROGRAM  
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Pierre, SD 57501-5070  
Phone: (605) 773-3589  
Fax: (605) 773-5955

## MEMORANDUM

TO: County Officials

FROM: Dana Hoffer  
State Records Manager

SUBJECT: **Records Retention and Destruction Schedule Manual**

DATE: December 23, 2015

In 1967, the South Dakota Legislature established the Records Management Program and the Records Destruction Board. In the same act, the Legislature required every State agency to develop a records retention and destruction schedule and declared that “No record shall be destroyed or otherwise disposed of by any agency of the State unless it is determined by majority vote of such board (Records Destruction Board) that the record has no further administrative, legal, fiscal, research or historical value.”

According to Administrative Rule 24:52:11:04, **Destruction of local government records—Archivist must be notified.** Governing bodies or agencies of any county, city, town, township, district, authority, public corporation, or political subdivision planning to destroy local records, as defined in subdivision (1) of SDCL 1-27-9, shall notify the archivist 30 days before the date of the proposed destruction. Notification shall include the name or title of the records, inclusive dates, information content of the records, and quantity. If the archivist believes the records should be preserved, the archivist shall arrange for the transfer of the records to the archives or to a suitable public records storage facility. Transfer of the records may be made at the expense of the state archivist. This section applies only to the following types of records: records more than 50 years old; records required by the Records Destruction Board to be kept 50 years or longer; annual reports, maps, minutes, and photographs.

Finally, if you have any questions about implementing this manual or about your records in general, please contact Records Management at 773-3589. We will welcome an opportunity to discuss the proper implementation of sound records management practices.

# PETITION FOR AUTHORITY TO DESTROY RECORDS

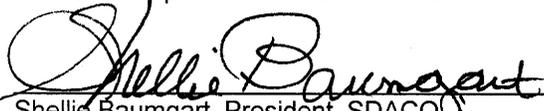
I, Shellie Baumgart (name), acting in my position as President, South Dakota Association of County Officials (title), request that the South Dakota State Records Destruction Board consider the attached "Records Retention and Destruction Schedule" pursuant to SDCL 1-27-13, 1-27-14, 1-27-19 and ARSD 10:03:01-02.

The records petitioned to be destroyed are described in the "Record Retention and Destruction Schedule" Authorization of the County Auditor (department) consists of 56 pages and contains record series number(s) AUD-1 (consecutively re-numbered) through AUD-120.

The authority requested is to destroy each record described in the attached Schedule at the expiration of the time provided for the retention of each record.

Authority is also requested to delete "Records Retention and Destruction Schedule" Authorization of the County Auditor (department) record series numbers(s) N/A.

The undersigned certifies that the retention for each and every record petitioned to be destroyed does not violate any minimum retention time required by state statute; will allow for required state and federal audits to be performed or the time within which to make said audits to pass; and will allow for all applicable statutes of limitations to pass for all state contracts and Surety Bonds.

  
\_\_\_\_\_  
Shellie Baumgart, President, SDACO

12-4-07  
Date

The above and foregoing Petition is hereby recommended for approval by the State Records Destruction Board.

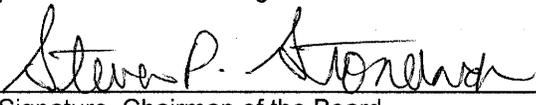
  
\_\_\_\_\_  
Dana Hoffer, State Records Manager

12/17/07  
Date

\*\*\*\*\*

## DESTRUCTION AUTHORITY

I hereby certify that the State Records Destruction Board met on the 18<sup>th</sup> day of December, 2007, and authorized the destruction of the records described in the foregoing Petition at the expiration time provided for their storage.

  
\_\_\_\_\_  
Signature, Chairman of the Board

12-18-07  
Date

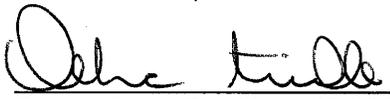
# PETITION FOR AUTHORITY TO DESTROY RECORDS

I, Debora Tridle (name), acting in my position as President, South Dakota Association of County Officials (title), requests that the South Dakota State Records Destruction Board consider the attached "Records Retention and Destruction Schedule" pursuant to SDCL 1-27-13, 1-27-14, 1-27-19 and ARSD 10:03:01-02.

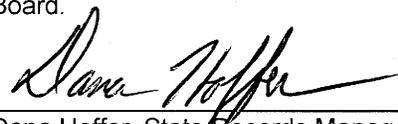
The records petitioned to be destroyed are described in the "Record Retention and Destruction Schedule" Authorization of the County Auditor (department) consists of 2 pages and contains record series number(s) AUD-61.1 and AUD-119.1.

The authority requested is to destroy each record described in the attached Schedule at the expiration of the time provided for the retention of each record.

The undersigned certifies that the retention for each and every record petitioned to be destroyed does not violate any minimum retention time required by state statute; will allow for required state and federal audits to be performed or the time within which to make said audits to pass; and will allow for all applicable statutes of limitations to pass for all state contracts and Surety Bonds.

 11-10-15  
Debora Tridle, President, SDACO Date

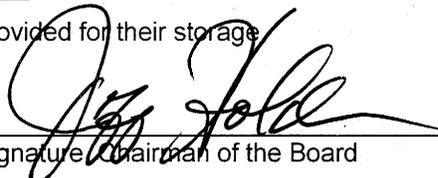
The above and foregoing Petition is hereby recommended for approval by the State Records Destruction Board.

 11-24-2015  
Dana Hoffer, State Records Manager Date

\*\*\*\*\*

## DESTRUCTION AUTHORITY

I hereby certify that the State Records Destruction Board met on the 16th day of December, 2015, and authorized the destruction of the records described in the foregoing Petition at the expiration time provided for their storage.

 12-16-15  
Signature Chairman of the Board Date

## Procedure to Dispose of County Records Using this Manual:

- The County Commission must adopt this manual as its Records Management Policy.
- Each County is required by law to retain a permanent list of all records destroyed pursuant to SDCL 1-27-19.
- You may proceed immediately to dispose of records pursuant to this manual with the following exception:

**Administrative Rule 24:52:11:04. Destruction of local government records—Archivist must be notified.** Governing bodies or agencies of any county, city, town, township, district, authority, public corporation, or political subdivision planning to destroy local records, as defined in subdivision (1) of SDCL 1-27-9, shall notify the archivist 30 days before the date of the proposed destruction. Notification shall include the name or title of the records, inclusive dates, information content of the records, and quantity. If the archivist believes the records should be preserved, the archivist shall arrange for the transfer of the records to the archives or to a suitable public records storage facility. Transfer of the records may be made at the expense of the state archivist. This section applies only to the following types of records: records more than 50 years old; records required by the Records Destruction Board to be kept 50 years or longer; annual reports, maps, minutes, and photographs.

- This manual is also available on-line on Records Management's website. <http://www.state.sd.us/boa/records.htm>
- Records Management will review a County's list of records that it plans to destroy to ensure the appropriate retention periods have been met. The list should include the following: **Record series number and record title as listed in this manual and the inclusive dates of the records being destroyed.**
- For records not listed in this manual, you must petition the State Records Destruction Board, which meets annually, for authority to dispose of records. Contact Records Management for assistance with this process:

### Contact Information:

Records Management  
Dana Hoffer, Manager  
104 S Garfield Ave.  
Pierre, SD 57501  
Phone: (605) 773-3589  
Fax: (605) 773-5955

State Archives  
Chelle Somsen, State Archivist  
Cultural Heritage Center  
900 Governors Drive  
Pierre, SD 57501  
Phone: (605) 773-3615  
Fax: (605) 773-6041

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**STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)**

**DEPARTMENT:** State of South Dakota  
**DIVISION:** Political Subdivision  
**OFFICE:** County Offices  
**PROGRAM:** Auditor  
**RECORDS OFFICER:** County Auditor  
**RM CUSTOMER #:** \_\_\_\_\_

<b>RECORD</b>		<b>R.D.B.</b>
<b><u>SERIES NO.</u></b>	<b><u>TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE</u></b>	<b><u>AUTHORITY</u></b>
		<b><u>NUMBER</u></b>

**AUD-1. ABSENTEE BALLOT REQUESTS:**

**07-068**

This series contains standard forms used by county residents to request absentee ballots. Information on the form may include: election date, type of election, and reason for request. After the election has been counted and verified, the forms have no value to the County Auditor's Office.

**RETENTION:** Retain 60 days in office after election/recount, then destroy provided final election canvassing has been completed.

(Note: Previous record series number was AUD-1.)

**AUD-2. ACCOUNTING MANUALS, COUNTY:**

**07-068**

This series contains a copy of the accounting manual published by the State Department of Legislative Audit. This record series is used to maintain uniform accepted accounting practices and principles for county governments.

**RETENTION:** Retain current in office. Destroy superseded or obsolete.

(Note: Previous record series number was AUD-2.)

**STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)**

**DEPARTMENT:** State of South Dakota  
**DIVISION:** Political Subdivision  
**OFFICE:** County Offices  
**PROGRAM:** Auditor  
**RECORDS OFFICER:** County Auditor  
**RM CUSTOMER #:** \_\_\_\_\_

<b>RECORD</b>		<b>R.D.B.</b>
<b><u>SERIES NO.</u></b>	<b><u>TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE</u></b>	<b><u>AUTHORITY</u></b>
		<b><u>NUMBER</u></b>

**AUD-3. ADMINISTRATIVE REFERENCE FILES:**

**07-068**

This series is arranged alphabetically by subject matter and contains information used in the daily administration of the agency. Information may include: vendor information, mailing lists, file management, job tickets for printing, administrative rules, South Dakota Codified Laws, current purchasing contracts, operation guides, administrative messages from other governmental agencies, and other related information. Information is maintained for reference purposes.

**RETENTION:** Retain current in office. Destroy superseded or obsolete.

**AUD-4. ADULTERATED AND MISBRANDED LISTS:**

**07-068**

Immediate disposal. This series will no longer accumulate.

(Note: Previous record series number was AUD-3.)

**STATE OF SOUTH DAKOTA  
 RECORDS RETENTION &  
 DESTRUCTION SCHEDULE  
 AUTHORIZATION FORM  
 (Std Form RM-1 Rev 1/03)**

**DEPARTMENT:** State of South Dakota  
**DIVISION:** Political Subdivision  
**OFFICE:** County Offices  
**PROGRAM:** Auditor  
**RECORDS OFFICER:** County Auditor  
**RM CUSTOMER #:** \_\_\_\_\_

<b>RECORD</b>		<b>R.D.B.</b>
<b><u>SERIES NO.</u></b>	<b><u>TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE</u></b>	<b><u>AUTHORITY</u></b>
		<b><u>NUMBER</u></b>

**AUD-5. AGREEMENTS, RIGHT OF WAY:**

**07-068**

This series is arranged chronologically by purchase date and contains the documentation of county purchases of land used for right-of-way (primarily highway). Information may include: date of purchase, seller, buyer, legal description of land purchased, compensation, and Notary Public signature and seal.

**RETENTION:** Retain 1 year in office after agreement has been completed, then transfer to storage for 6 years. Destroy 7 years after completion provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

(Note: Previous record series number was AUD-4.)

**AUD-6. ALCOHOLIC BEVERAGE LICENSE:**

**07-068**

This series contains a copy of the alcoholic beverage license along with notices of public hearings, affidavits, and related correspondence. The original is sent to the South Dakota Department of Revenue and Regulation.

**RETENTION:** Retain current in office. Destroy superseded or obsolete.

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
(Std Form RM-1 Rev 1/03)

DEPARTMENT: State of South Dakota  
DIVISION: Political Subdivision  
OFFICE: County Offices  
PROGRAM: Auditor  
RECORDS OFFICER: County Auditor  
RM CUSTOMER #: \_\_\_\_\_

<u>RECORD</u> <u>SERIES NO.</u>	<u>TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE</u>	<u>R.D.B.</u> <u>AUTHORITY</u> <u>NUMBER</u>
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**AUD-7. AMBULANCE REPORTS, COUNTY:**

**07-068**

This series contains the original report filed by the County Ambulance Board with the Auditor's Office. Information on the report may include: date, patient destination, miles traveled, hours used, changes made, and charges recovered. The reports document ambulance activities and are used for projecting future ambulance costs. They are also reviewed by the County Commission.

**RETENTION:** Retain 1 year in office, then transfer to storage for 3 years. Destroy after 4 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

(Note: Previous record series number was AUD-5.)

**AUD-8. ANNUAL REPORTS, HIGHWAYS:**

**07-068**

This series is arranged chronologically and contains a copy of the annual report sent to the County Commission by the highway superintendent concerning the status of county highways, employees, funds, and equipment. Information may include: year, funds received, funds spent by activity, equipment costs, personnel costs, project costs, and any future budget needs. The original report is maintained by the highway superintendent and is summarized in the "Minutes, County Commission."

**RETENTION:** Retain 1 year in office, then transfer to storage for 3 years. Destroy after 4 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

(Note: Previous record series number was AUD-6.)

**STATE OF SOUTH DAKOTA  
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**AUD-9. ANNUAL REPORTS, MUNICIPALITIES:**

**07-068**

Immediate disposal. This series will no longer accumulate.

(Note: Previous record series number was AUD-7.)

**AUD-10. ANNUAL REPORTS, SHERIFF'S OFFICE:**

**07-068**

This series contains a copy of the annual report sent by the Sheriff's Office to the County Commissioners. The report summarizes Sheriff's Office activities for the year. Information may include: monies collected, prisoners housed, warrants served, and vehicle information. The report also includes a 5 year summary.

**RETENTION:** Retain 5 years in office, then destroy provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

(Note: Previous record series number was AUD-8.)

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**AUD-11. ANNUAL REPORTS, TOWNSHIPS:**

**07-068**

This series contains annual reports submitted by township officials to the Auditor's Office. Information may include: township, treasurer of township, revenue, disbursement, and cash balance. This record series is used for reference by county officials.

**RETENTION:** Retain 3 years in office, then destroy.

(Note: Previous record series number was AUD-9.)

**AUD-12. ANNUAL STATISTICS, AUDITOR'S OFFICE:**

**07-068**

This ring binder series contains annual statistical reports concerning historical data on state and local taxation, explanations of various state taxes received, and an outline of County organizational structures. The reports are generated for public information and constitute a brief summary of county funding.

**RETENTION:** Retain current in office. Destroy superseded or obsolete.

(Note: Previous record series number was AUD-10.)

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**AUD-13. APPLICATIONS FOR ABATEMENT OR REFUND:**

**07-068**

This series is arranged chronologically and contains the original applications used to correct inequities in tax assessments due to building removal, double taxation, or erroneous assessment. Information may include: county, name of taxpayer applying, date, and amount of abatement or refund due. A record of all applications is maintained in the "Minutes, County Commission."

**RETENTION:** Retain 1 year in office, then transfer to storage for 3 years. Destroy after 4 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

(Note: Previous record series number was AUD-11.)

**AUD-14. APPLICATIONS FOR COUNTY ASSISTANCE:**

**07-068**

This series is arranged alphabetically by individual's name and contains original applications by county residents used to ascertain the residents' need for county assistance. Information may include: name of applicant and financial status of applicant. Each application must be considered by the County Commissioners. Application discussion is summarized in the "Minutes, County Commission."

**RETENTION:** Retain 1 year in office, then destroy provided no litigation is pending.

(Note: Previous record series number was AUD-12.)

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**AUD-15. APPLICATIONS FOR DESIGNATION AS COUNTY DEPOSITORY:**

**07-068**

This series contains original applications submitted by banks in the county to designate themselves as official county depositories. Information may include: county, amount of funds, security for said deposits, date, pledge of assets as security for county funds, and signature of bank president or vice-president. The applications are submitted pursuant to SDCL 7-20-1 and are valid for a period of one year.

**RETENTION:** Retain 2 years in office, then destroy.

(Note: Previous record series number was AUD-13.)

**AUD-16. APPLICATIONS FOR EMPLOYMENT, UNSUCCESSFUL:**

**07-068**

This series is arranged chronologically and may contain copies of resumes', credentials, and job application forms. Information may include: name, address, education, training, and experience. This record series is used as a source in filling county vacancies as they occur.

**RETENTION:** Retain 1 year in office, then destroy.

(Note: Previous record series number was AUD-14.)

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**AUD-17. APPLICATIONS, TAX CANCELLATION (SCHOOL/PUBLIC LANDS):**

**07-068**

Transfer to State Archives pursuant to R.D.B. # 85-021. This series no longer accumulates.

(Note: Previous record series number was AUD-15.)

**AUD-18. APPOINTMENTS OF ELECTION OFFICIALS:**

**07-068**

This series contains names of the local election officials and officials of the canvassing board. Appointments are made pursuant to SDCL 12-15-1.1 and shall remain in effect until modified or repealed by the local governing board.

**RETENTION:** Retain in office until modified or repealed, then destroy.

(Note: Previous record series number was AUD-16.)

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**AUD-19. AUDIT REPORTS:**

**07-068**

This file contains copies of audit reports performed by the Department of Legislative Audit. The reports review the expenditures, receipts, and administration of county funds. Reports are reviewed to identify problem areas and discrepancies so that corrective measures may be implemented. The auditing agency also maintains a copy of the reports permanently on microfilm.

**RETENTION:** Retain 3 years in office, then destroy.

(Note: Previous record series number was AUD-17.)

**AUD-20. AUDITOR'S ACCOUNT WITH TREASURER:**

**07-068**

This series is arranged chronologically by month and contains the monthly report issued by the auditor's office and sent to the county commissioners. The reports "shall be made a part of the commissioners' proceedings" pursuant to SDCL 7-10-3. Information may include: breakdown of accounts in various banks, cash amounts, bonds, checks in treasurer's possession, date, auditor's signature, attached notes, and monthly investments summary. The report provides an accounting of funds received and disbursed monthly by the county auditor.

**RETENTION:** Retain 1 year in office, then transfer to storage for 3 years. Destroy after 4 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

(Note: Previous record series number was AUD-18.)

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**AUD-21. AUDITOR'S COLLECTED/UNCOLLECTED TAX REPORT:**

**07-068**

This annual report series is required by the State Department of Revenue and Regulation. The report summarizes taxes collected and/or uncollected during the year. Information on the report may include: taxes levied, collected, abated, and any unpaid taxes in the county for a five year period. The State Department of Revenue and Regulation also maintains a copy of the report.

**RETENTION:** Retain 1 year in office, then transfer to storage for 3 years. Destroy after 4 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

(Note: Previous record series number was AUD-19.)

**AUD-22. AUTHORIZATIONS TO DEPOSIT FUNDS:**

**07-068**

This series is arranged chronologically by receipt date and contains official authorizations from local school districts to deposit funds in specific banks or financial institutions. Information may include: bank where funds are to be deposited and school district where money is to be transferred.

**RETENTION:** Retain current in office. Destroy superseded or obsolete.

(Note: Previous record series number was AUD-21.)

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**AUD-23. BALLOTS:**

**07-068**

This series contains the official ballots of county elections. Information on the ballot may include, but is not limited to: candidate name, ballot questions, and county. This series includes: hand marked paper ballots, voting machine ballot records, contested ballots, and spoiled ballots.

**RETENTION:** Retain paper ballots, voting machine ballot records, and spoiled ballots 60 days in office after election and/or recount, then destroy.

Retain federal election records (paper ballots, voting machine ballot records, and spoiled ballots) 22 months in office after election and/or recount, then destroy.

Retain contested ballots 2 years in office, then destroy.

(Note: Previous record series number was AUD-22.)

**AUD-24. BID PROPOSALS:**

**07-068**

This series is arranged chronologically by date of letting or receiving and contains bid proposals. Information may include: notice to suppliers, date, deadline, Auditor's signature, instructions to publish, and record of bid submitted. This record series is used to document bids let and received by the county for goods and services rendered. Information is duplicated in the "Minutes, County Commission."

**RETENTION:** Retain 1 year in office, then transfer to storage for 3 years. Destroy after 4 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

(Note: Previous record series number was AUD-23.)

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**AUD-25. BID PROPOSALS, STATE HIGHWAY:**

**07-068**

This series contains highway bids from the State Department of Transportation. The bids list specifications for State highway projects and may include: project number, county, road, specifications for work to be performed, and contractual time frames. This record series is maintained for public reference and has no further value to the county after the project bid has been awarded.

**RETENTION:** Retain 1 year in office after award, then destroy.

(Note: Previous record series number was AUD-24.)

**AUD-26. BLUE CROSS INSURANCE FILES:**

**07-068**

Immediate disposal. This series will no longer accumulate.

(Note: Previous record series number was AUD-25.)

**AUD-27. BONDS, COUNTY:**

**07-068**

Immediate disposal. This series will no longer accumulate.

(Note: Previous record series number was AUD-26.)

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**AUD-28. BULLETIN REFERENCE FILES:**

**07-068**

This series contains any bulletins, handouts, or publications which may be of interest to the county commission. This record series is maintained as a source of ready reference to all county employees.

**RETENTION:** Retain current in office. Destroy superseded or obsolete.

(Note: Previous record series number was AUD-28.)

**AUD-29. CAMPAIGN EXPENSE STATEMENTS:**

**07-068**

This series contains statements of campaign expenses as filed by candidates or persons involved with ballot questions. The statements are filed with the County Auditor pursuant to SDCL 12-25-21.

**RETENTION:** Retain candidate-related statements 5 years in office, then destroy.

Retain ballot question-related statements 10 years in office, then destroy.

(Note: Previous record series number was AUD-29.)

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**AUD-30. CASH RECEIPTS, MISCELLANEOUS:**

**07-068**

This series contains copies of receipts documenting cash received by the county auditor. Information on the sheets may include: payor, amount, date, purpose, and signature of issuer. This record series provides an account for cash payments deposited with the county treasurer and are kept for audit purposes.

**RETENTION:** Retain full book 1 year in office, then transfer to storage for 3 years. Destroy after 4 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

(Note: Previous record series number was AUD-30.)

**AUD-31. CASH TRANSMITTALS:**

**07-068**

This series is arranged chronologically and contains a report sent to the Treasurer's Office from the Auditor's Office with funds to be deposited in various accounts. The report stipulates what amount and which accounts the funds are to be transferred to. Information may include: source of revenue, signature of auditor, and breakdown of amounts deposited to various accounts.

**RETENTION:** Retain 1 year in office, then transfer to storage for 3 years. Destroy after 4 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

(Note: Previous record series number was AUD-31.)

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**AUD-32. CERTIFICATES OF BOILER INSPECTION:**

**07-068**

This series contains a copy of boiler inspection certificates submitted by the State Fire Marshal. The inspection reports document county compliance with fire safety standards in the State. Information may include: location of boiler, boiler number, date inspected, certificate expiration date, pressure allowed, and insured by information. The original certificate is maintained by the State Fire Marshal.

**RETENTION:** Retain current in office. Destroy superseded or obsolete.

(Note: Previous record series number was AUD-32.)

**AUD-33. CERTIFICATION OF ELECTION BALLOT:**

**07-068**

This series contains the certification for election ballots from the Secretary of State. The certification can be for ballot questions and/or candidates.

**RETENTION:** Retain 22 months in office after election and/or recount, then destroy.

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**AUD-34. CHECK REGISTER:**

**07-068**

This series is arranged numerically by warrant number and contains a record of to whom and when warrants were issued by the county auditor. Information may include: fund, check number, treasurer's signature, payee, payor, date, and reason for issuance. This record series serves as a short summary of warrants issued by the county.

**RETENTION:** Retain 1 year in office, then transfer to storage for 3 years. Destroy after 4 years provided all litigation, claims, and audit finding involving the records have been resolved and final action has been taken.

(Note: Previous record series number was AUD-20.)

**AUD-35. CHILD INCENTIVE SUPPORT PROGRAM FILES:**

**07-068**

Immediate disposal. This series will no longer accumulate.

(Note: Previous record series number was AUD-33.)

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**AUD-36. CONTRACTS AND AGREEMENTS FILE:**

**07-068**

This series contains contracts and/or agreements between the county and other parties. Information may include: terms and conditions of agreements, effective dates, costs, and funding sources. They are kept for reference and documentation purposes.

**RETENTION:** Retain originals current in office. Transfer terminated to storage for 6 years. Destroy 6 years after terminated provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

Retain reference copies current in office. Destroy terminated or obsolete.

(Note: Previous record series number was AUD-34.)

**AUD-37. CONTRACTS FOR DEED, LAND SALES:**

**07-068**

This series is arranged chronologically by payment date and documents contract for deed sales of land repossessed by the county for tax liabilities. The information is duplicated in the "Tax List Books." After the contract is paid off, the file is maintained for audit purposes.

**RETENTION:** Retain current in office. Transfer paid-in-full files to storage for 4 years. Destroy 4 years after paid-in-full provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

(Note: Previous record series number was AUD-35.)

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**AUD-38. CONTRACTS, LAND FILL USE:**

**07-068**

This series contains contracts renewed annually and used to determine charges to be paid by the municipality for county land fill use. Information on the contracts may include: county populations and prorated expenditures for each municipality. Each municipality also retains a copy of the contract.

**RETENTION:** Retain current in office. Transfer terminated to storage for 6 years. Destroy 6 years after terminated provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

(Note: Previous record series number was AUD-36.)

**AUD-39. CONTRACTS, MATERIALS:**

**07-068**

This series contains a copy of contracts for materials purchased by the county. Information may include: materials procured, amount paid, date, and terms of the agreement. This record series is used to verify prices and specifications of goods received.

**RETENTION:** Retain originals current in office. Transfer terminated to storage for 6 years. Destroy 6 years after terminated.

(Note: Previous record series number was AUD-37.)

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**AUD-40. CORRESPONDENCE:**

**07-068**

This series contains both the original of letters and memorandums received and copies of letters and memorandums sent. This record series is used for occasional reference and documentation.

**RETENTION:** Retain until audit report is issued, then destroy.

(Note: Previous record series number was AUD-38.)

**AUD-41. COUNTY HEALTH NURSE REPORTS:**

**07-068**

This series contains copies of the monthly or quarterly reports sent to the County Commissioners by the Community Health Nurse reporting services provided to the public. Information may include: date, number of office/home visits, and a brief narrative of monthly accomplishments. This record series is maintained for reference purposes.

**RETENTION:** Retain 1 year in office, then destroy.

(Note: Previous record series number was AUD-39.)

**AUD-42. COUNTY TREASURER'S CERTIFICATES OF TAX SALES:**

**07-068**

Immediate disposal. This series will no longer accumulate.

(Note: Previous record series number was AUD-40.)

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<b>AUD-43.</b>	<b><u>COURT ORDERS, JURY DRAWING:</u></b>  Immediate disposal. This series will no longer accumulate.  (Note: Previous record series number was AUD-41.)	<b>07-068</b>
<b>AUD-44.</b>	<b><u>DIVORCE OR ANNULMENT, RECORD OF.:</u></b>  Immediate disposal. This series will no longer accumulate.  (Note: Previous record series number was AUD-42.)	<b>07-068</b>
<b>AUD-45.</b>	<b><u>EASEMENT REQUESTS, ROADS AND PIPELINES:</u></b>  This series contains requests sent to the County Commission for approval of easements for roads and pipelines. Information may include: type of construction to be performed and location of construction. This information is summarized in the "Minutes, County Commission."  <b>RETENTION:</b> Retain current in office. Transfer terminated to storage for 10 years. Destroy 10 years after terminated.  (Note: Previous record series number was AUD-43.)	<b>07-068</b>

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**AUD-46. ELECTION NOTICES:**

**07-068**

This series contains a copy of the notices used to inform the public of an election. Information on the notices may include: date, location, hours polls will be open, list of offices to be filled, list of the precincts and polling places, and signature of county auditor.

**RETENTION:** Retain 60 days in office after election, then destroy.

(Note: Previous record series number was AUD-44.)

**AUD-47. ELECTION RETURNS:**

**07-068**

This series is forwarded to the County Auditor by election officials and is maintained for reference. Information may include: vote totals, candidates' name, ward, and precinct. A copy is sent to the Secretary of State. They are used to canvass the election.

**RETENTION:** Retain official returns 25 years in office, then transfer to State Archives for final disposition.

Retain unofficial returns 22 months in office, then destroy.

(Note: Previous record series number was AUD-45.)

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**AUD-48. EMERGENCY AND DISASTER PLANS, COUNTY:**

**07-068**

This ring binder series contains a copy of the plan submitted by Emergency and Disaster Services Officers. The plan will be used in the event of an emergency or disaster occurring within the county. Information in the plan may include: references, situation, assumptions, mission, execution, and assignment of emergency functions within the county. The County Emergency Disaster Services Officer also maintains a copy of the plan.

**RETENTION:** Retain current in office. Destroy superseded or obsolete.

(Note: Previous record series number was AUD-46.)

**AUD-49. EMPLOYER’S QUARTERLY FEDERAL TAX RETURN:**

**07-068**

This series is arranged chronologically and contains the IRS 941 Employer’s Quarterly Federal Tax Return Form. Information may include: name of employer; employer’s address; reporting quarter; number of employees; wages, tips and other compensation; total income tax withheld; taxable social security; taxable Medicare; total taxes; tax adjustments; total adjustments; total deposits; balance due, and overpayment. This record series is maintained for audit purposes.

**RETENTION:** Retain 1 year in office, then transfer to storage for 3 years. Destroy after 4 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

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**AUD-50. EXPENDITURE BUDGET RECORD:**

**07-068**

This journal series constitutes the annual budget of county government. Information may include: date, warrant number, paid, amount of warrant, per diem, mileage, office expense, advertising expense, printing expense, miscellaneous expense, and all documents and/or worksheets used to prepare the journal. This record series is used to monitor funds spent during the year and for preparing new budgets.

**RETENTION:** Retain 1 year in office, then transfer to storage for 3 years. Destroy after 4 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

Retain related working papers 1 year in office, then destroy.

(Note: Previous record series number was AUD-27.)

**AUD-51. FINANCIAL STATEMENTS/ANNUAL REPORTS:**

**07-068**

Financial statements/annual reports provide an overview of the county's financial condition for a given year. Information may include, but is not limited to: statement of revenues, expenditures and changes in fund balances; statement of assets and fund cash balances; statement of fixed assets; summary of significant accounting procedures; supplemental information; and working papers. This record series is maintained for reference and audit purposes.

**RETENTION:** Retain 1 year in office, then transfer to storage for 3 years. Destroy after 4 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

(Note: Previous record series number was AUD-47.)

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<b>AUD-52.</b>	<b><u>FOOD STAMP DIRECT COST STATEMENTS:</u></b>  Immediate disposal. This series will no longer accumulate.  (Note: Previous record series number was AUD-48.)	<b>07-068</b>
<b>AUD-53.</b>	<b><u>FOOD STAMP REPORTS, MONTHLY:</u></b>  Immediate disposal. This series will no longer accumulate.  (Note: Previous record series number was AUD-49.)	<b>07-068</b>
<b>AUD-54.</b>	<b><u>FUEL PRICE CHANGES:</u></b>  Immediate disposal. This series will no longer accumulate.  (Note: Previous record series number was AUD-50)	<b>07-068</b>

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**AUD-55. GENERAL JOURNAL:**

**07-068**

This journal is used to record all entries to the records which are not shown in the cash receipts journal, budget expense journal, and the cash disbursement journal. Information may include: transfers, adjustments, accruals and revenues, expenditures between accounts and funds, date of the journal entry, the name of the funds and accounts to be debited or credited, the fund and account numbers, and the amount of debit and credit to each fund and account, with a brief explanation indicating the purpose of the transaction. Journal entries should be posted to the ledger at the time they are entered in the general journal.

**RETENTION:** Retain 1 year in office, then transfer to storage for 3 years. Destroy after 4 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

(Note: Previous record series number was AUD-51.)

**AUD-56. GENERAL LEDGER:**

**07-068**

This file may contain either computer printouts or standard ledger sheets/books. Information in the file may include, but is not limited to: expenditure amounts, receipt amounts, transfer amounts, refund amounts, project totals, warrant numbers, dates of warrants, voucher numbers, payer or payee, and sub-fund. The general ledger is used for fund accountability, reconciliation with other accounting reports, and audit purposes.

**RETENTION:** Retain permanently.

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**AUD-57. GENERAL LEDGER TRANSFERS:**

**07-068**

Immediate disposal. This series will no longer accumulate.

(Note: Previous record series number was AUD-52.)

**AUD-58. GRANTS, FEDERAL & STATE:**

**07-068**

This series contains Federal and/or State grants. Information may include: grant application, working papers, notices, grant documentation, warrants and invoices, and monitoring or accounting records. This record series is used for administering current grants, as a reference when requesting new grant funding, and for audit purposes.

**RETENTION:** Retain 3 year after receiving verification the grant has been closed, then destroy provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

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**AUD-59. HOSPITAL BILLS, CARE OF THE POOR:**

**07-068**

This series is arranged chronologically by receipt date and contains a copy of the bill received by the county from hospitals for care of indigent county residents. Information may include: correspondence, notice of hospitalization, itemization of hospital billing, and emergency documentation. Bills initiate payment from the county and are maintained for audit purposes.

**RETENTION:** Retain 1 year in office, then transfer to storage for 3 years. Destroy after 4 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

(Note: Previous record series number was AUD-53.)

**AUD-60. HOSPITAL NOTICES, CARE OF THE POOR:**

**07-068**

This series contains a copy of the notice of hospitalization received from hospitals. Information may include: patient's name; account; admission date; date of birth; last known address; name and address of patient's guardian, if known; name and address of responsible party, if known; attending physician; nature and degree of severity of illness; anticipated diagnosis or therapeutic services; location of services; estimated cost of service; and authorized signature. This record series is maintained pursuant to SDCL 28-13.

**RETENTION:** Retain 1 year in office, then destroy provided no litigation is pending.

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**AUD-61. INDIGENT COUNSEL EXPENSES, RECORD OF:**

**07-068**

This ring binder series is maintained for reference concerning legal counsel provided by the County. Information may include: date, invoice, amount, purpose, fund, remarks, and resident address. The lien is registered in the Register of Deeds Office, where it becomes the legal instrument.

**RETENTION:** Retain 1 year in office then transfer to storage for 3 years. Destroy after 4 years provided all litigation, claims, and audit findings involving the record have been resolved and final action has been taken.

(Note: Previous record series number was AUD-54.)

**AUD-61.1. INSURANCE FILE:**

**15-015**

This series contains information used for both reference and documentation concerning various insurance policies of the county and the self-insured liability risk pool. Topics in the file may include but are not limited to: type of insurance, company, policies and numbers, declarations, policy conditions, forms and endorsements, and related material. Information may be used as documentation to insurance coverage and for reference to policy terms and conditions.

**RETENTION:** Retain current in office. Transfer superseded or obsolete to storage for 6 years. Destroy 6 years after superseded provided no litigation or claims are pending. Retain "Declaration Page" of any "occurrence liability policies" in office 21 years after expiration. Destroy 21 years after expiration.

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**AUD-62. INVENTORIES, CAPITAL ASSETS:**

**07-068**

This series may include: copies of annual inventory reports or printouts, file maintenance forms which reflect changes in the inventory, inventory procedures manual, and surplus property received and transferred forms. This record series is maintained for property management and accountability purposes.

**RETENTION:** Retain 1 year in office, then transfer to storage for 3 years. Destroy after 4 years provided all litigation, claims, and audit finding involving the records have been resolved and final action has been taken.

(Note: Previous record series number was AUD-55.)

**AUD-63. INVENTORIES, SCHOOL DISTRICT:**

**07-068**

Immediate disposal. This series will no longer accumulate.

(Note: Previous record series number was AUD-56.)

**AUD-64. JAIL AGREEMENTS:**

**07-068**

This series is arranged alphabetically by agency location and contains a copy of the agreements and contracts used to set out terms and conditions of agreements to house inmates. Information may include a breakdown of standard costs for inmate housing. The Sheriff's Office also maintains a copy of the contract.

**RETENTION:** Retain current in office. Destroy terminated contracts provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

(Note: Previous record series number was AUD-57.)

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<b>AUD-65.</b>	<b><u>JAIL REGISTERS:</u></b>  Immediate disposal. This series will no longer accumulate.  (Note: Previous record series number was AUD-58.)	<b>07-068</b>
<b>AUD-66.</b>	<b><u>LEGAL OPINIONS:</u></b>  This file contains official opinions handed down by the attorney general or the county states attorney concerning questions pertinent to the county. This record series is used for occasional reference and as support for administrative decisions made and actions taken.  <b>RETENTION:</b> Retain 5 years in office, then destroy.  (NOTE: All Attorney General Opinions are duplicated in the <u>Attorney General Report.</u> )  (Note: Previous record series number was AUD-59.)	<b>07-068</b>
<b>AUD-67.</b>	<b><u>LEGAL SETTLEMENT PREVENTION NOTICES:</u></b>  Transfer to State Archives pursuant to R.D.B. # 85-021. This series no longer accumulates.  (Note: Previous record series number was AUD-60.)	<b>07-068</b>

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**AUD-68. LEVIES SHEETS, COUNTY:**

**07-068**

This series is arranged chronologically by tax year and contains worksheets used to determine mill levies in the county. Information may include levies for current finds. This record series is maintained to document county compliance with maximum mill levies as set by the State Legislature.

**RETENTION:** Retain 1 year in office, then transfer to storage for 3 years. Destroy after 4 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

(Note: Previous record series number was AUD-61.)

**AUD-69. LEVY ASSESSMENTS FILE:**

**07-068**

This series is used by the auditor to determine mill levies which will generate enough revenue to cover future county expenditures. The "Accounting Manual, County" documents the procedures for the assessments. Information may include: current budget, valuation, levies, townships, and other entities. This record series serves little purpose after the levies have been approved.

**RETENTION:** Retain 1 year in office, then transfer to storage for 3 years. Destroy after 4 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

(Note: Previous record series number was AUD-62.)

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**AUD-70. LIENS, INDIGENT COUNSEL:**

**07-068**

This series documents the lien placed against an individual for legal counseling paid for by the county. The original lien is filed with the County Register of Deeds Office. Information may include: name, warrant number, date, fund, drawn on, and amount. This record series is maintained here in an effort to collect monies owed.

**RETENTION:** Retain in office until canceled, then transfer to storage for 4 years. Destroy 4 years after canceled provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

(Note: Previous record series number was AUD-63.)

**AUD-71. LOW INCOME ENERGY ASSISTANCE REFERENCE FILES:**

**07-068**

Immediate disposal. This series will no longer accumulate.

(Note: Previous record series number was AUD-64.)

**AUD-72. MAP FILES:**

**07-068**

This series contains various types of maps of the county and State. This series is used for occasional reference and documentation by county employees or the public.

**RETENTION:** Retain current in office. Destroy superseded or obsolete.

(Note: Previous record series number was AUD-65.)

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**AUD-73. MINUTES, COUNTY COMMISSION:**

**07-068**

This series contains the original hand or typewritten minute books of the county commission meeting minutes. The minutes are used to document commission proceedings and action taken.

**RETENTION:** Retain permanently in office.

(NOTE: Consider maintaining on microfilm instead of paper when volume warrants.)

(Note: Previous record series number was AUD-66.)

**AUD-74. MINUTES, MISCELLANEOUS:**

**07-068**

This series contains copies of meeting minutes filed by various entities within the county. This record series is maintained here as a public record of the various meetings of public interest. The original minutes are maintained by the originating agency.

**RETENTION:** Retain 2 years in office, then destroy.

(Note: Previous record series number was AUD-67.)

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**AUD-75. MISCELLANEOUS CASH RECEIPTS JOURNAL:**

**07-068**

This series contains the miscellaneous cash receipts journal. Information may include: county, receipt number, received from, date, fund, account number, account description, and receipt total. This record series is maintained for audit purposes.

**RETENTION:** Retain 1 year in office, then transfer to storage for 3 years. Destroy after 4 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

**AUD-76. MOBILE HOME LISTING & ASSESSMENT RECORDS  
(REV-PT-6):**

**07-068**

This standard form series is generated by the county director of equalization. A copy is filed with the county auditor where it is used to assess mobile home taxation. Information may include: decal number, name of taxpayer, location, seller and lien holder, county, date filed, total assessment and assessment computations, County Auditor's Office tax due statement, County Treasurer's Office amount paid, and authorized signatures.

**RETENTION:** Retain 1 year in office, then transfer to storage for 3 years. Destroy after 4 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

(Note: Previous record series number was AUD-68.)

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**AUD-77. OATHS OF OFFICE:**

**07-068**

This series contains original oaths of office by various county officials. Information may include: bond number, county, oath, date, and notarized signature. After the official has vacated the office, they serve no further value.

**RETENTION:** Retain 3 years in office after official's termination, then destroy provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

(Note: Previous record series number was AUD-69.)

**AUD-78. ORDERS TO TREASURE TO PAY:**

**07-068**

Immediate disposal. This series will no longer accumulate.

(Note: Previous record series number was AUD-70.)

**AUD-79. ORDINANCES, COUNTY:**

**07-068**

This file contains original ordinances as promulgated by the County Commission. This record series is used as documentation to ordinances approved by the Commission and are available for public reference.

**RETENTION:** Retain permanently in office.

(Note: Consider maintaining on microfilm when volume warrants.)

(Note: Previous record series number was AUD-71.)

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**AUD-80. PAYMENT TO POOR PERSONS, NOTICE AND RECORD:**

**07-068**

This series is arranged chronologically by month sent and contains a copy of the report sent to the Register of Deeds Office so that liens can be attached to individuals who have received assistance. Information may include: county, month, name, spouse, warrant number, date, payment purpose, fund drawn on, and amount. Once the lien has been attached in the Register of Deeds Office, that office becomes the place of filing.

**RETENTION:** Retain 3 months in office, then destroy.

(Note: Previous record series number was AUD-72.)

**AUD-81. PAYMENTS IN LIEU OF TAXES:**

**07-068**

This series is arranged chronologically by tax year and documents monies received in lieu of taxes when property is under the control of a government agency. Information may include: a copy of the cash receipt, correspondence, description of the property, value of property, and name of government agency.

**RETENTION:** Retain 1 year in office, then transfer to storage for 3 years. Destroy after 4 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

(Note: Previous record series number was AUD-73.)

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**AUD-82. PAYROLL SHEETS, MONTHLY:**

**07-068**

This worksheet series is arranged alphabetically by employee name and documents county employee earnings and benefits received. Information may include: wages, fund, withholding, social security insurance, retirement, address, name, employee earnings record, and social security number. Sheets are maintained for ease of reference concerning any employee pay or benefit disputes. This record series is used to insure sufficient accurate data on hours worked and compensation received are being generated for retirement purposes.

**RETENTION:** Retain 1 year in office, then transfer to storage for 3 years. Destroy after 4 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

(Note: Previous record series number was AUD-74.)

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**AUD-83. PERSONNEL FILES:**

**07-068**

This series contains a file for each employee. Information may include, but is not limited to: application for employment, personal data sheets, personnel action notices, position description questionnaires, authorization for payroll deductions, letters of reprimand and commendation, resume' service record, notice of resignation, W-4 forms, and supervisor's report of employee evaluation or separation. This file serves as a history of the employees' service and training and provides payroll information. This record series is maintained to review work history of former employees who apply for work and for audit purposes.

**RETENTION:** Retain active in office. Transfer terminated to storage for 4 years. Destroy 4 years after terminated provided sufficient data on hours worked and compensation received have been maintained by the Department of Labor, Division of Retirement and Insurance, and provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

**AUD-84. PETITIONS FOR CHANGING AND VACATING ROADS:**

**07-068**

This series contains the original petitions sent to the County Commission for vacating or adding to the existing roads. Information may include: petition, name, address, date of petition, affidavit of circulation, Notary Public seal and signature, and description of road to vacate or add. The petitions have no further value once the road has been vacated or added.

**RETENTION:** Retain 5 years in office after project completed, then destroy.

(Note: Previous record series number was AUD-75.)

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**AUD-85. PETITIONS FOR CURRENT ELECTIONS:**

**07-068**

This series contains the original petitions sent to the County Auditor's Office for inclusion of petitioner on election ballots. Information may include: party, county, date, required signatures, addresses, and dates of signing. This record series is used to document that all rules, regulations, and laws have been adhered to in the election process.

**RETENTION:** Retain 1 year in office after election has been canvassed, then destroy.

(Note: Previous record series number was AUD-76.)

**AUD-86. PETITIONS FOR RECOUNT:**

**07-068**

This series contains original petitions submitted by persons wishing election results to be counted. Information may include: certificate of recount, correspondence, order appointing recount board, ballot cards, and when election was closed. This record series is maintained in compliance with SDCL 12-21-20 and authorizes a recount to begin. A copy of the petition is also sent to the Secretary of State. Once the recount has been completed, petitions serve no further value to the county.

**RETENTION:** Retain 2 years in office after recount is completed, then destroy.

(Note: Previous record series number was AUD-77.)

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**AUD-87. PETITIONS FOR SPECIAL DISTRICTS:**

**07-068**

This series is arranged chronologically and contains petitions for Special Districts and Board of Directors. Information may include: notice of public hearings, surveys, and maps. Special Districts may include: county road, ambulance, rural fire protection, sanitary, irrigation, watershed, and water project districts.

**RETENTION:** Retain 4 years in office after election has been canvassed, then destroy.

**AUD-88. PETITIONS, NOMINATING:**

**07-068**

This series documents the nomination of an individual who has declared as a candidate for the office named in the petition. Information may include: jurisdiction applicable for the office sought, party, nominee, county, declaration of candidate, instructions to signers, verification by person circulating nominating petition, date, seal, signature of officer administering oath, person circulating nominating petition, and candidate for office.

**RETENTION:** Retain 1 year in office, then destroy.

(Note: Previous record series number was AUD-78.)

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**AUD-89. PLANNING AND DEVELOPMENT REFERENCE FILES  
(DISTRICT):**

**07-068**

This series contains meeting agendas and reports to the county. This record series is maintained for reference concerning the District Planning Development Commission findings.

**RETENTION:** Retain current in office. Destroy superseded or obsolete.

(Note: Previous record series number was AUD-79.)

**AUD-90. POLL BOOKS:**

**07-068**

This 8-1/2" x 14" book series contains the tally sheets used to tabulate votes cast. Information may include: election, ward, precinct, city, date of election, total all votes, total straight party votes, total mixed votes tallied (for general election only), number of persons voting, name of voter, and party (primary only).

**RETENTION:** Retain 60 days in office after election and/or recount, then destroy.

Retain federal election poll books 22 months in office after election and/or recount, then destroy.

Retain contested poll books 2 years in office, then destroy.

(Note: Previous record series number was AUD-80.)

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**AUD-91. PROPERTY RECORDS, COUNTY (REAL):**

**07-068**

This series is arranged alphabetically by office and documents County ownership of real property. Information may include: abstract of title, deeds, easements, property inventory lists, quit claim deeds, titles, rights of way, serial numbers, and description of property. This record series is maintained for property management purposes.

**RETENTION:** Retain abstracts of title, deeds, quit claim deeds, and titles current in office. Transfer when respective property is transferred.

Retain all other information current in office. Transfer superseded or obsolete to storage for 7 years. Destroy 7 years after superseded or obsolete.

(Note: Previous record series number was AUD-81.)

**AUD-92. RECAPITULATION OF TAX LISTS:**

**07-068**

This oversize sheet series contains a copy of the list sent to the State Department of Revenue and Regulation summarizing county taxes. Information may include: land, value, mill levies, townships, and special districts. The lists have little value to the County Auditor's Office.

**RETENTION:** Retain 1 year in office, then transfer to storage for 3 years. Destroy after 4 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

(Note: Previous record series number was AUD-82.)

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**AUD-93. RECEIPTS, DISTRIBUTION OF BALLOTS:**

**07-068**

This series contains copies of receipts issued by clerks, auditors, or finance officers when ballots are distributed to election judges. Information may include: county, precinct, date, and signature of judge attesting to the number of ballots received.

**RETENTION:** Retain in office 60 days after election or recount, then destroy.

(Note: Previous record series number was AUD-83.)

**AUD-94. REGISTER OF DEEDS REPORTS, MONTHLY:**

**07-068**

This series contains a copy of the monthly report of fees collected by the Register of Deeds. It is used by the County Auditor for reference to the monthly financial activities of the Register of Deeds. Information may include: sums collected, date, month, fee book numbers, breakdown of fees collected, and Register of Deeds' signature and seal. The report is summarized in the "Minutes, County Commission."

**RETENTION:** Retain 1 year in office, then transfer to storage for 3 years. Destroy after 4 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

(Note: Previous record series number was AUD-84.)

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**AUD-95. REPORTS, MISCELLANEOUS:**

**07-068**

This series contains miscellaneous reports sent in from various county agencies, commissions, or groups. This record series is maintained here for public reference. The original report is maintained with the respective organization.

**RETENTION:** Retain 5 years in office, then destroy.

(Note: Previous record series number was AUD-85.)

**AUD-96. RESERVE POLICE FILES (COUNTY):**

**07-068**

Immediate disposal. This series will no longer accumulate.

(Note: Previous record series number was AUD-86.)

**AUD-97. RESOLUTIONS, FEDERAL HIGHWAY AID:**

**07-068**

This series contains a copy of the resolution sent to the Department of Transportation requesting matching funds for road construction in the county. Information may include: county, description of roadway, work to be performed, and voting results of the County commission. The Department of Transportation maintains the original resolution.

**RETENTION:** Retain 5 years in office, then destroy.

(Note: Previous record series number was AUD-87.)

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**AUD-98. RESOLUTIONS, HIGHWAY CHANGES:**

**07-068**

This series contains copies of resolutions used to document changes in the County Highway System. Information may include: resolution number, legal description of highway, and the additions or deletions. The original resolution is maintained by the Department of Transportation.

**RETENTION:** Retain 5 years in office, then destroy.

(Note: Previous record series number was AUD-88.)

**AUD-99. REVENUE BUDGET RECORD:**

**07-068**

This series contains the revenue budget record. Information may include: county, fund, account number, account description, estimated revenue, year-to-date revenue, balance of estimates, percent collected, and month-to-date revenue. This record series is maintained for audit purposes.

**RETENTION:** Retain 1 year in office, then transfer to storage for 3 years. Destroy after 4 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

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**AUD-100. SALES/USE & CONTRACTORS' EXCISE TAX RETURNS:**

**07-068**

This series is arranged chronologically and contains a copy of the Sales & Use Tax Return and Contractors' Excise Tax Return. Information may include: reporting period, return date, file code, license number, address, gross sales/receipts, taxable amount, tax rate, tax calculation detail, total tax due, penalty/interest, adjustments, amount remitted, and authorized signature. The original report is sent to the South Dakota Department of Revenue and Regulation.

**RETENTION:** Retain 1 year in office, then transfer to storage for 3 years. Destroy after 4 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

**AUD-101. SOUTH DAKOTA RETIREMENT REPORTS:**

**07-068**

This series contains a copy of the Retirement Contribution Recap Report and a breakdown of employee earnings and contributions for the month. Information may include: employer name, employee name, billing date, current report totals, employer matching totals, outstanding balance, delinquency payments, total, and authorized signatures. The original report is sent to the South Dakota Retirement System.

**RETENTION:** Retain 1 year in office, then transfer to storage for 3 years. Destroy after 4 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

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**AUD-102. STATE AID FOR PUBLIC SCHOOLS DISTRIBUTION REPORTS:**

**07-068**

Immediate disposal. This series will no longer accumulate.

(Note: Previous record series number was AUD-89.)

**AUD-103. STATEMENTS OF FINANCIAL INTEREST:**

**07-068**

This series contains financial interest disclosure forms filled out by elected county officials. Information may include: name, address, office sought, source of income, occupation, county, and Notary Public seal. The forms have no further value to the County after the official has left office.

**RETENTION:** Retain current officials' financial statements in office. Destroy when respective official has left office.

(Note: Previous record series number was AUD-90.)

**AUD-104. SURVEYS OF COUNTY GOVERNMENT FINANCES:**

**07-068**

Immediate disposal. This series will no longer accumulate.

(Note: Previous record series number was AUD-91.)

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**AUD-105. TAX DEED LAND SOLD OR RE-CONVEYED FILES:**

**07-068**

This series is maintained to document the sale or re-conveyance of property or land repossessed by the county. The information is duplicated in "Tax List Books," and includes: legal description of land, name sold to, attorney fees (if any), and date sold.

**RETENTION:** Retain 2 years in office after sale, then destroy.

(Note: Previous record series number was AUD-92.)

**AUD-106. TAX EXTENDED BOOKS (PROPERTY):**

**07-068**

This tax account book series is arranged chronologically by year and documents tax dispositions during the year. Information may include: tax abated, tax added, tax collected, apportioned to schools, and current taxes. This record series also may be used to prepare various management and statistical reports.

**RETENTION:** Retain 1 year in office after all taxes for the year have been collected, then transfer to storage for 3 years. Destroy after 4 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

(Note: Previous record series number was AUD-93.)

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**AUD-107. TAX LIST BOOKS:**

**07-068**

This annual series contains duplicate oversized tax list books, which constitute logs of who paid and when they paid property taxes. Information may include: name of owner, description of land, valuation, total consolidated, total quantity, and date taxes were paid. This record series is also used to generate delinquent tax lists at the end of the year. The County Treasurer maintains the duplicate books 20 years in office.

**RETENTION:** Retain 1 year in office, then transfer to storage for 3 years. Destroy after 4 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

(Note: Previous record series number was AUD-94.)

**AUD-108. TAX RECEIPT JOURNAL:**

**07-068**

This series is arranged alphabetically by type of tax, then chronologically by month received and contains tax receipt printouts (formerly oversized books) that are generated daily to list each tax receipt. Information may include: date, receipt number, township, type of tax, total boxes, proof, totals for the page, total collections for the month, total warrants for the month, and monthly balance sheets. The County Treasurer's Office also maintains a duplicate copy of the printout.

**RETENTION:** Retain 1 year in office, then transfer to storage for 3 years. Destroy after 4 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

(Note: Previous record series number was AUD-95.)

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**AUD-109. TAX RECEIPTS:**

**07-068**

This series contains a copy of the receipt used to post to the "Tax List Books." Information may include: payer, amount, date, purpose, and signature of issuer. This record series provides an account for cash payment received by the County Auditor. The County Treasurer's Office also maintains a duplicate copy.

**RETENTION:** Retain 1 year in office, then transfer to storage for 3 years. Destroy after 4 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

(Note: Previous record series number was AUD-96.)

**AUD-110. TIME CARDS:**

**07-068**

This file contains completed time cards as submitted by county employees. Information may include: social security number, pay period ending date, days worked, days off, hours worked, hours off, total hours for the period, signature of employee and supervisor. They initiate the payroll authorization process and are kept for audit purposes.

**RETENTION:** Retain 1 year in office, then transfer to storage for 3 years. Destroy after 4 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

(Note: Previous record series number was AUD-97.)

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**AUD-111. TOWNSHIP BOOKS:**

**07-068**

Immediate disposal. This series will no longer accumulate.

(Note: Previous record series number was AUD-98.)

**AUD-112. TOWNSHIP REPORTS:**

**07-068**

This series is arranged chronologically by receipt date and contains a copy of township reports filed here for public information. Information may include: township name, year, clerk, names and addresses of officers, fund balances, and bonding certificate. The respective township treasurer maintains the original report.

**RETENTION:** Retain 5 years in office, then destroy.

(Note: Previous record series number was AUD-99.)

**AUD-113. TRANSIENT MERCHANT PERMITS:**

**07-068**

This series is arranged chronologically by permit date and contains original permits issued to transient merchants for soliciting within the county. Information may include: surety bond, application for permit, report of merchant, and related correspondence. Authorization for each permit may be reflected in the "Minutes, County Commission."

**RETENTION:** Retain 1 year in office, then transfer to storage for 3 years. Destroy after 4 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

(Note: Previous record series number was AUD-100.)

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**AUD-114. UNEMPLOYMENT CLAIMS/APPEALS:**

**07-068**

This series is arranged chronologically by date of claim and contains documentation of action taken for unemployment claims and/or appeals against the county. Information may include: claimant, employer, date and place of hearing, issue, findings, and authorized signatures. The claim or appeal process is documented by the Department of Labor.

**RETENTION:** Retain 3 years in office after settlement of claim, then destroy provided no appeal is pending.

(Note: Previous record series number was AUD-101.)

**AUD-115. VEHICLE TITLES, COUNTY:**

**07-068**

This series contains the original titles to all county vehicles or equipment. Information may include: serial number, make, model, year, weight, owner name and address, and liens. This record series is maintained for documentation to vehicle ownership

**RETENTION:** Retain current in office. Destroy when respective vehicle is junked or transfer when respective vehicle is sold.

(Note: Previous record series number was AUD-102.)

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**AUD-116. VOTER REGISTRATION CHALLENGE FILES:**

**07-068**

This series contains challenges filed with the County Auditor by persons who believe a registration should be challenged or by the County Auditor when a voter registration is in question. Information in the challenge should include, but is not limited to: name of voter to be challenged, statement of all claims as grounds for challenge, ward and precinct where voter is registered, and signature of person filing challenge. This series also includes the County Auditor's written decision and documentation of notification of all interested parties at least ten days prior to the election.

**RETENTION:** Retain 1 year in office, then destroy.

(Note: Previous record series number was AUD-103.)

**AUD-117. VOTER REGISTRATION REMOVAL FILE:**

**07-068**

This series is arranged alphabetically by voter name and contains documentation of voter registration removals either through death or inactive voting status. Information may include: name, registration date, precinct, party, address, and date removed. After the name has been removed from the list, the file serves as documentation for reasons for voter removal.

**RETENTION:** Retain 2 years in office, then destroy.

(Note: Previous record series number was AUD-104.)

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**AUD-118. VOUCHERS:**

**07-068**

This series contains copies of vouchers which include: the reason for which the money was expended, the amount, the fund expended from, date, who the funds went to or what account they were transferred to, and the authorized signatures. This record series is used for reference to determine quantity and descriptions of supplies and services ordered, for vendor information, and for audit purposes.

**RETENTION:** Retain 1 year in office, then transfer to storage for 3 years. Destroy after 4 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

(Note: Previous record series number was AUD-105.)

**AUD-119. WARRANT RECORDS:**

**07-068**

This series contains carbon copies of warrants issued by the County Auditor. Information may include: fund, date, amount, and payee. This record series is maintained as a record of when and to whom each payment was made. The County Treasurer's Office also maintains a copy of the warrant.

**RETENTION:** Retain 1 year in office, then transfer to storage for 3 years. Destroy after 4 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

(Note: Previous record series number was AUD-106.)

**STATE OF SOUTH DAKOTA  
 RECORDS RETENTION &  
 DESTRUCTION SCHEDULE  
 AUTHORIZATION FORM  
 (Std Form RM-1 Rev 1/03)**

**DEPARTMENT:** State of South Dakota  
**DIVISION:** Political Subdivision  
**OFFICE:** County Offices  
**PROGRAM:** Auditor  
**RECORDS OFFICER:** County Auditor  
**RM CUSTOMER #:** \_\_\_\_\_

<b>RECORD</b>		<b>R.D.B.</b>
<b><u>SERIES NO.</u></b>	<b><u>TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE</u></b>	<b><u>AUTHORITY</u></b>
		<b><u>NUMBER</u></b>

**AUD-119.1. WORKERS COMPENSATION FILES:**

**15-015**

This series is arranged chronologically by incident date and contains copies of the standard "Employer's First Report of Injury Forms." Information includes: employer information, employee information, information relating to the on-the-job injury, and doctors reports. This series is maintained for reference to reports filed by employees. The originals are maintained by the Department of Labor & Regulation, Division of Labor and Management.

**RETENTION:** Retain 1 year in office, then transfer to storage for 3 years. Destroy after 4 years provided all litigation, claims, and audit findings involving the records have been resolved and final action has been taken.

**AUD-120. ZONING CHANGE REQUESTS:**

**07-068**

This series contains original petitions sent to the County Commission for change in classifications in zoning laws. They contain a legal description of the land to be rezoned and the nature and purpose of the zoning change requested. Authorizations for the zoning change will be reflected in the "Minutes, County Commission."

**RETENTION:** Retain 1 year after approved or denied, then destroy.

(Note: Previous record series number was AUD-107.)