



DEPARTMENT OF
LEGISLATIVE AUDIT

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

PBM 01234

RECORDS MANAGEMENT PROGRAM

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MEMORANDUM

TO: State Agencies

FROM: Dana Hoffer
State Records Manager

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

DATE: January 13, 2010

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 24:52:11:01, any State government agency planning to destroy agency records shall notify the State Archivist 30 days before the date of the proposed destruction. The request shall include the name or title of the records, inclusive dates, information content of the records, and quantity. This rule applies to all records, including those granted exclusive or continuous disposal authorization by the Records Destruction Board, with the following exceptions: vouchers, original and copies, and supporting documents; warrants, original and copies, multiple copies of State publications stored in bulk; obsolete blank forms; photocopies of computer printouts; and original copies of records that have been legally reproduced under the provisions of SDCL 1-27-4.

The State Archivist has 30 days to certify that the records have no permanent value and may be destroyed, or to make arrangements to transfer the records to the archives. If the Archivist fails to make a recommendation within this time, the records may be destroyed, provided that the agency has received authorization from the Records Destruction Board.

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.

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AUTHORIZATION FORM
(Std Form RM-1 Rev 1/03)

DEPARTMENT: Legislative
DIVISION: Legislative Audit
OFFICE: Auditor General
PROGRAM: Auditor General
RECORDS OFFICER: Marty Guindon
RM CUSTOMER #: 0117

RECORD **R.D.B.**
SERIES NO. **TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE** **AUTHORITY**
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LEG-01 **ACCOUNTING MANUALS:**

05-009

This series contains accounting manuals written by this Department to assist municipalities, counties, and school districts in following uniform accepted accounting principles and practices. The manuals are written pursuant to SDCL 4-11-6.

RETENTION: Retain current in office. Destroy 4 years after superseded or obsolete. Note: RDB 84-004 specified a current retention.

LEG-02 **ANNUAL REPORTS, POLITICAL SUBDIVISIONS:**

05-009

This series contains municipal, county, county and municipal housing and redevelopment districts and township annual reports filed with the Department of Legislative Audit pursuant to SDCL 9-22-21, 8-10-30, 11-7-106, and 7-10-4. Information may include but is not limited to Government-Wide Financial Statements, Fund Financial Statements, Schedule of Changes in Long-term Debt, Budgetary Comparison Schedule, and Management's Discussion and Analysis. They are used for occasional reference by Department employees and for review by the public. The annual statements for school districts are maintained by the Department of Education.

RETENTION: Retain 1 year in office, then microfilm and retain film permanently. RDB 84-004 specified 3 years in office, then microfilm.

LEG-03 **APPLICATIONS FOR EMPLOYMENT, UNSUCCESSFUL:**

05-009

Immediate destruction. These records will no longer accumulate.

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LEG-04 **ATTORNEY GENERAL OPINIONS:**

05-009

Immediate destruction. These records will no longer accumulate.

LEG-05 **AUDIT BILLING REPORT, QUARTERLY (LA01JSO3):**

05-009

Immediate destruction. These records will no longer accumulate.

LEG-06 **AUDIT REPORTS:**

05-009

This series contains completed audit reports performed by this Department or an Independent Public Accountant (IPA). Reports may include, but are not limited to: audit reports, management's discussion and analysis, basic financial statements, notes to the financial statements, and required supplementary information. They are used for occasional reference by Department employees and for review by the public.

RETENTION: Retain 1 year in office, then microfilm and retain film permanently. NOTE: RDB 84-004 specified current in office until superseded, then microfilm and maintain film permanently.

LEG-07 **AUDIT REPORT INDEX CARDS:**

84-004

This 3" X 5" Rolodex card series is maintained as an index to microfilmed "Audit Reports" of the Department. Information is arranged alphabetically by agency and includes date of report and cartridge number.

RETENTION: Retain permanently in office. NOTE: Consider replacing cards with a word or data processing system.

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LEG-36 **AUDIT WORKING PAPERS:**

07-072

This series contains audit working papers used as support for audits completed by Department employees. Information in the file may include, but is not limited to: audit programs, permanent working papers, control matrixes, annual reports, schedules, auditor notes, computations, and copies of auditee financial statements.

RETENTION: Retain in office 3 years from report date, then transfer to storage for 2 years. Destroy after 5 years provided audit findings have been resolved and final action has been taken.

(NOTE: RDB Authority No. 84-004 specified 5-years provided no new audit of the same agency has taken place.)

LEG-08 **BILLING LEDGER, AUDITS:**

05-009

Immediate disposal. Records will no longer accumulate.

LEG-09 **BOND FILES:**

05-009

Immediate disposal. Records will no longer accumulate.

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LEG-10 **BUDGETARY ACCOUNTING PRINTOUTS:**

05-009

These daily, weekly, monthly, and year-end computer printout reports are used to monitor and reconcile fiscal year receipts and expenditures. They may include: Daily Revenue and Journal Voucher Detail Report, Daily Transaction Register, Status Register, Activity Budget Status, Weekly Sub-Fund Report, Advance Travel-Accounts Receivable, Transaction Progress Report, Monthly Revenue and Journal Voucher Detail Report, Revenue Analysis Report, General Ledger Trial Balance, Sub-Fund General Ledger Trial Balance, Monthly Expenditure Report, and Object/Sub-Object Summary. They are kept 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, or audit findings involving the records have been resolved and final action has been taken. NOTE: RDB Authority Number 84-004 specified a 5-year retention.

LEG-11 **BUDGET FILES:**

05-009

This series is most often arranged chronologically and contains the yearly budget summaries for the agency. Information may include: mission statement, revenues, program performance indicators, amounts budgeted by sub-object, and narrative justifications. This record series is maintained for use throughout the year in monitoring program activities and for preparing future budget requests. The budget (Appropriations Bill) approved by the Legislature and signed by the Governor and is filed permanently with the Secretary of State.

RETENTION: Retain 3 years in office, then destroy. NOTE: RDB Authority No. 84-004 specified 3 years office a 5-year retention.

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LEG-12 **CASH RECEIPTS:**

05-009

This file contains copies of receipts documenting cash received by the department for audit services. Each receipt may show: payer, amount, date, purpose, and signature of issuer. The file provides a record for cash payments deposited in the State Treasury and is kept for audit purposes.

RETENTION: Retain 4 years in office. Destroy after 4 years, provided all litigation, claims, or audit findings involving the records have been resolved and final action has been taken. RDB Authority 84-004 specified a 5-year retention.

LEG-13 **CASH RECEIPT TRANSMITTALS:**

05-009

This series is most often arranged chronologically and contains the standard forms used to deposit funds into the State Treasury. Information is maintained by the Finance Officer and may include: date, agency name, agency number, accounting codes, memorandums, dollar amounts, total deposits, and authorized signatures. The record series is maintained for documenting and crediting each account with the amounts deposited.

RETENTION: Retain 1 year in office, then transfer to RM storage for 3 years. Destroy after 4 years, provided all litigation, claims, or audit findings involving the records have been resolved and final action has been taken. RDB Authority 84-004 specified a 5-year retention.

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LEG-38 **CONTINUING PROFESSIONAL EDUCATION:**

05-009

This series is arranged alphabetically by name and contains a folder for each employee who has worked for the Department. Information may include but is not limited to: certificates of participation, certificates of completion, agenda, sign-in sheets, and outlines. The files are kept as proof that the Department's employees are meeting CPE requirements.

RETENTION: Retain current employee CPE files in office. Retain inactive employee files for 5 years, then destroy.

LEG-14 **CONTRACTS FILE:**

05-009

This series is most often arranged alphabetically and contains reference copies of contracts in which the agency may have an interest. It also contains the agency's copy of contracts and agreements between the agency and other parties. Information may include: terms and conditions of the contracts and agreements, effective dates, costs, and funding sources. This record series is maintained for reference and audit purposes.

RETENTION: Retain current in office. Destroy 6 years after termination. NOTE: RDB Authority No. 84-004 specified a 7-years-after-terminated retention.

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LEG-15 CORRESPONDENCE, AGENCIES:

84-004

This file may contain both the originals of letters and memorandums received and copies of letters and memorandums sent to public agencies within the state. They are filed along with the respective "Audit Reports" files for ease of inquiry and used for occasional reference and documentation.

RETENTION: Retain 5 years in office, then destroy.

LEG-16 CORRESPONDENCE, EMPLOYEES:

05-009

Immediate destruction. These records will no longer accumulate.

LEG-17 CORRESPONDENCE, MISCELLANEOUS:

05-009

Immediate destruction. These records will no longer accumulate.

LEG-18 CORRESPONDENCE, PROCUREMENT MANAGEMENT:

05-009

This file contains notifications from Procurement Management concerning changes in bid contracts of the State. Information includes: cover letter, date of change, contract number, and addendum number. They are filed with the Department pursuant to SDCL 5-23-19.1 and are used for both reference and for public review.

RETENTION: Retain 3 years in office, then destroy. NOTE: RDB 84-004 specified the same retention for "Correspondence, Purchasing and Printing."

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RECORD SERIES NO.	TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE	R.D.B. AUTHORITY NUMBER
LEG-19	<u>INVENTORY, FIXED ASSETS:</u>	
	Immediate disposal. These records will no longer accumulate.	05-009
LEG-20	<u>LEAVE REQUESTS:</u>	
	Immediate disposal. These records will no longer accumulate.	05-009
LEG-21	<u>LETTERS OF INTENT:</u>	
	This series originates with the Legislative Research Council and is used here for reference to the Legislature's intent concerning the expenditure and administration of State funds. They are arranged chronologically by Legislative Session and duplicated in both the Legislative Research Council and the respective Department. RETENTION: Retain 5 years in office, then destroy.	84-004
LEG-22	<u>MANAGEMENT CONTROL REPORT (LAO1JS06):</u>	
	Immediate disposal. Records will no longer accumulate.	05-009
LEG-23	<u>MEETING MINUTES, INTERIM INVESTIGATION COMMITTEE:</u>	
	Immediate disposal. Records will no longer accumulate.	05-009

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LEG-24	<u>MEETING MINUTES, STATE BOARDS AND COMMISSIONS:</u> Immediate disposal. Records will no longer accumulate.	05-009
LEG-25	<u>MONTHLY BUDGETARY ACCOUNTING REPORTS:</u> Immediate disposal. Records will no longer accumulate.	05-009
LEG-26	<u>MONTHLY REPORTS, STATE TREASURER:</u> Immediate disposal. Records will no longer accumulate.	05-009
LEG-27	<u>NEWSLETTERS:</u> This file contains copies of newsletters sent to Department personnel. They are used to keep employees informed of Department actions. RETENTION: Retain 2 years in office, then destroy.	84-004

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LEG-28 **OPERATIONS MANUAL:**

05-009

This series contains the original manuals which are used by the auditors to keep up to date on current Department policies. Information may include: general administration, quality control, internal systems, personnel administration, clerical administration, audit schedules, audit administration, audit-related materials, and guidelines.

RETENTION: Retain current in office. Destroy superseded or obsolete after 4 years. NOTE: RDB Authority 84-004 specified a current retention.

LEG-29 **PAYROLL JOURNAL:**

05-009

Immediate destruction. Records will no longer accumulate.

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LEG-30 **PAYROLL/PERSONNEL PRINTOUTS:**

05-009

This series consists of bi-weekly computer printout reports concerning payroll and personnel. Reports may include, but are not limited to: Accumulated Earnings and Tax Report, Leave Account Balances, Payroll Authorization, Payroll Register, and Payroll Distribution Register. This record series is maintained for checking the accuracy of the payroll system for proper expenditure and benefit money, to insure that accurate data on hours worked and compensation received are being generated for retirement purposes, and for audit purposes.

RETENTION: Retain 1 year in office, then transfer to RM storage for 3 years. Destroy after 4 years, provided all litigation, claims, or audit findings involving the records have been resolved and final action has been taken. NOTE: RDB Authority No. 84-004 specified 1 year in office and 4 years in RM storage. Destroy after 5 years.

LEG-31 **PERSONNEL FILES:**

05-009

This series contains folder(s) for each active employee in the department and for employees who have been inactive up to 5 years. Information in the files may include but is not limited to: application for employment, personnel action notices, position description questionnaires, authorizations for payroll deductions, letters of reprimand and commendation, résumés, notice of resignation, supervisor's report of employee separation, and benefits enrollments confirmation notices. The files serve as a history of an employee's service with the State.

RETENTION: Retain current employee files in office. Retain inactive employee files for 3 years, then destroy. NOTE: RDB Authority No. 84-004 specified destroying 2 years after termination.

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LEG-32 REVIEW NOTES, WORKING PAPERS:

05-009

This file contains Audit Manager review notes of specific audits completed by the Department and are stored by the Audit Manager within his/her own agency files. Information includes: comments, notes, changes which will be reflected in the final audit report, and related questions. Review notes are kept for occasional reference.

RETENTION: Retain 3 years from report date in office, then destroy. NOTE: RDB Authority No. 84-004 specified 5-years after audit finalized, then destroy.

LEG-32.1 SURPLUS PROPERTY FILES:

09-012

This series contains the form submitted to the director of South Dakota Property Management for approval to dispose of State-owned personal property and the written notification received from Property Management designating the manner of disposal. Information may include: agency name; date; address or location of property; phone number; name of individual requesting; Property Management Officer's name; description of item(s); quantity; serial number; equipment number; desired method of disposal as authorized; reason for declaring property as surplus; estimate of current value; suggested selling price; minimum acceptable price; statement of content; fixed asset number, if applicable; and any other information deemed necessary. This record series is maintained pursuant to SDCL 5-24A.

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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LEG-33 TIMESHEETS:

05-009

This series consists of electronic timesheets submitted by Department staff. They contain employee number, dates worked, pay period end date, audit year, auditee number, audit type, segment, time code, area code, sick reason code, personal reason code, commends, record stamp date, and hours. The timesheets initiate the payroll authorization process and are kept for occasional reference and audit purposes.

RETENTION: Retain original timesheets in Timesheet Collection Box for 4 years, then destroy, provided all litigation, claims, or audit findings involving the records have been resolved and final action has been taken.* **NOTE:** RDB Authority No. 84-004 specified a 5-year retention.

LEG-34 TRADE JOURNALS:

05-009

This file contains various trade journals and periodicals. Periodicals may include but are not limited to: CPA Letter, GAAFR Review, GFOA Newsletter, Associated School Board of South Dakota, Stateline, Legislative Session Update, South Dakota Municipalities, New York Financial and Audit Solutions, SDACC County Comment, Pension and Benefits Update, Internal Auditor, Journal of Accountancy, Government Finance Review, and Office of Inspector General Report to Congress. Information is used to keep informed of government issues.

RETENTION: Retain current in office. Destroy Superseded or obsolete. **NOTE:** RDB Authority Number 84-004 specified the same retention.

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LEG-35 **VOUCHERS:**

05-009

This series is most often arranged chronologically and may contain copies of travel, non-cash, direct, receiving, and journal vouchers. Information is maintained by the Finance Officer and may include: purpose of the expenditure, amount, account code credited, date, to whom or to what account the funds were transferred, and authorized signatures. This record series is maintained for reference to determine quantities and descriptions of supplies and services ordered, for vendor information, and for audit purposes. Audit copies of vouchers may also include attachments such as purchase orders, requisitions, invoices, and packing slips.

RETENTION: Retain 1 year in office, then transfer to RM storage for 3 years. Destroy after 4 years, provided all litigation, claims, or audit findings involving the records have been resolved and final action has been taken. NOTE: RDB Authority No. 84-004 specified a 5-year retention.

LEG-37 **W-2 WAGE AND TAX STATEMENTS:**

05-009

Immediate destruction. These records will no longer accumulate.