



# BOARD OF ACCOUNTANCY

## 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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## MEMORANDUM

TO: State Agencies

FROM: Dana Hoffer  
State Records Manager

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

DATE: January 13, 2012

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.

# TABLE OF CONTENTS

## Department of Labor & Regulation

**DIVISION:** Secretary  
**OFFICE:** Boards and Commissions  
**PROGRAM** Board of Accountancy

BA-1.	ADMINISTRATIVE REFERENCE FILES: .....	1
BA-2.	ADMINISTRATIVE RULE PROMULGATION FILES: .....	2
BA-3.	ANNUAL REGISTERS LISTING CPA'S AND PA'S: .....	3
BA-4.	BANK STATEMENTS:.....	4
BA-5.	BOARD MEMBER FILES: .....	4
BA-6.	COMMITTEE FILES: .....	5
BA-7.	COMPLAINTS: .....	6
BA-8.	CONTINUING PROFESSIONAL EDUCATION (CPE) STATUS LOGS:.....	7
BA-9.	CONTRACT AND AGREEMENT FILES: .....	7
BA-10.	EXAMINATION/REEXAMINATION CANDIDATE FILES:.....	8
BA-11.	EXAMINATION STATISTICS FILES:.....	8
BA-12.	LOCAL BANKING ACCOUNT AUTHORIZATION FILES:.....	9
BA-13.	MINUTES, BOARD OF ACCOUNTANCY: .....	10
BA-14.	NEWSLETTER FILES: .....	11
BA-15.	NEWS RELEASE FILES:.....	11
BA-16.	PERMIT AND CERTIFICATE STUB FILES: .....	12
BA-17.	PERMIT FILES, CPA'S, PA'S, AND FIRMS: .....	13
BA-18.	PERMIT LOGS: .....	14
BA-19.	QUALITY REVIEW PROGRAM RECORDS:.....	15
BA-20.	RECEIPT BOOKS:.....	15
BA-21.	RECORDS MANAGEMENT FILE: .....	16
BA-22.	SURPLUS PROPERTY FILES:.....	17

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

DEPARTMENT: Labor and Regulation  
DIVISION: Secretary  
OFFICE: Boards and Commissions  
PROGRAM: Board of Accountancy  
RECORDS OFFICER: Monica Harding  
RM CUSTOMER #: 0129

<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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**BA-1. ADMINISTRATIVE REFERENCE FILES:**

**07-032**

This series may be arranged by subject matter and contains information used in the daily administration of the program or office. Information may include, but is not limited to: correspondence, personnel reports, budget, equipment, inventory, legislation, organization/association, and property management information; reports; research materials, policies and procedures; reference manuals; logs; rules and regulations; mailing lists; and any other related information. This record series is maintained for reference purposes.

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 Destroy superseded or obsolete.

(Note: Cull files on a yearly basis to avoid build-up of superseded or obsolete materials.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
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DEPARTMENT: Labor and Regulation  
DIVISION: Secretary  
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<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>

**BA-2. ADMINISTRATIVE RULE PROMULGATION FILES:**

**07-032**

This series contains notices of public hearings, affidavits of publication of notice, written comments from the public, and transcripts from the hearings. Files have little reference activity once their hearing has been held unless someone requests a copy of the transcript. Information serves to document the proper promulgation of administrative rules pursuant to SDCL 1-26.

**RETENTION:** Retain in office for as long as rules remain in effect, then destroy.

(NOTE: SDCL 11-26-7 states in part, that "Each agency shall keep the original records, documents, and instruments required by this chapter". There is no time frame included for these records. Since SDCL 1-26-6.8 provided that "No rule is enforceable in the Courts unless properly adopted", the records must be maintained at least until a curative statute has been adopted by the Legislature similar to SDCL 1-26A2, which cures all defects in adoption of rules appearing in the 1974 ARSD. Consider maintaining on microfilm instead of paper.)

(NOTE: Previous record series number was AC-1.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
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DEPARTMENT: Labor and Regulation  
DIVISION: Secretary  
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PROGRAM: Board of Accountancy  
RECORDS OFFICER: Monica Harding  
RM CUSTOMER #: 0129

<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>
------------------------------------	---	--

**BA-3. ANNUAL REGISTERS LISTING CPA'S AND PA'S:**

**07-032**

This register is arranged alphabetically and geographically. It is published annually by the Board of Accountancy and contains a list of all accountants, and any CPA certificate or PA license holders not in public practice who wish to be included. Information may include: name, address, and phone number of all individual and firm permit holders. This record series is provided to all accountants for reference, and to generate lists for mailing purposes. It also documents compliance with SDCL 36-20B-5, and ARSD 20:75:01:06.

**RETENTION:** Retain diskette 1 year in office, then erase.

Retain one copy of the register 5 years in office, then destroy.

(NOTE: File thirteen copies of the published register with the State Library pursuant to SDCL 14-1A-3.)

(NOTE: Previous record series number was AC-2.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
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DEPARTMENT: Labor and Regulation  
DIVISION: Secretary  
OFFICE: Boards and Commissions  
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RECORDS OFFICER: Monica Harding  
RM CUSTOMER #: 0129

<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>

**BA-4. BANK STATEMENTS:**

**07-032**

This series is arranged chronologically and contains records sent from individual banks to use for reconciliation purposes. Information may include: date of statement, cancelled checks, deposit records, and bank balances. This record series is used to reconcile checking accounts with bank balances and for reference and audit purposes.

**RETENTION:** Retain 4 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 AC-5.)

**BA-5. BOARD MEMBER FILES:**

**07-032**

This series is arranged alphabetically, and contains information regarding individual Board members. Information may include: letters of appointment, terms, and expiration dates. This record series is maintained to document member appointments to the Board of Accountancy, and any other related information pertaining to each.

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

(NOTE: Previous record series number was AC-6.)

STATE OF SOUTH DAKOTA  
 RECORDS RETENTION &  
 DESTRUCTION SCHEDULE  
 AUTHORIZATION FORM  
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DEPARTMENT: Labor and Regulation  
 DIVISION: Secretary  
 OFFICE: Boards and Commissions  
 PROGRAM: Board of Accountancy  
 RECORDS OFFICER: Monica Harding  
 RM CUSTOMER #: 0129

<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>

**BA-6. COMMITTEE FILES:**

**07-032**

This series is arranged alphabetically by committee name, and documents studies completed by committees formed by the Board for specific purposes. Information may include: minutes, studies, and recommendations. This record series is maintained to document the actions of the committees, and is summarized in the "Minutes, Board of Accountancy" files. These committees dissolve after their purpose has been fulfilled.

**RETENTION:** Retain 1 year in office after the committee has been dissolved, then microfilm and maintain film in office permanently.

(NOTE: Transfer microfilmed paper records to State Archives for final disposition.)

(NOTE: Previous record series number was AC-8.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
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DEPARTMENT: Labor and Regulation  
DIVISION: Secretary  
OFFICE: Boards and Commissions  
PROGRAM: Board of Accountancy  
RECORDS OFFICER: Monica Harding  
RM CUSTOMER #: 0129

**RECORD** **R.D.B.**  
**SERIES NO.** **TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE** **AUTHORITY**  
**NUMBER**

**BA-7. COMPLAINTS:**

**10-010**

This series contains all related correspondence received from either the general public or initiated by the Board of Accountancy concerning problems which have occurred with accountants and unlicensed persons. Information may include: nature of the complaint, related correspondence, investigation of the allegation, conclusion of the investigation, and related materials. This record series is used by the Board to determine if a complaint is substantiated, and, if so, to take corrective action. If the complaints are substantiated this information is then placed in each respective "Permit Files, CPA's, PA's, and Firms".

**RETENTION:** Retain unsubstantiated 3 years in office, then destroy provided complaints have been determined to be unsubstantiated and provided no litigation is pending.

Retain substantiated until case closed, then transfer to the respective "Permit Files, CPA's, PA's, and Firms" file. Microfilm and maintain for 75 years. Destroy after 75 years.

Retain unlicensed in office 1 year after last activity, then destroy.

(NOTE: Previous record series number was AC-9.)

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

DEPARTMENT: Labor and Regulation  
DIVISION: Secretary  
OFFICE: Boards and Commissions  
PROGRAM: Board of Accountancy  
RECORDS OFFICER: Monica Harding  
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RECORD R.D.B.  
SERIES NO. TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE AUTHORITY  
NUMBER

**BA-8. CONTINUING PROFESSIONAL EDUCATION (CPE) STATUS LOGS:**

**07-032**

This series is arranged alphabetically by schools or seminars which are approved to offer continuing professional education classes for accountants. Information may include: school or seminar name, course information, samples of text or handouts, correspondence, continuing professional education credits prior approvals, questionnaires, needs assessments, and approval forms. This record series is used to certify qualified classes, review course data, and lists of accountants who have successfully completed the course. The number of credit hours taken and still needed is summarized in the respective "Permit Files, CPA's, PA's, and Firms".

**RETENTION:** Retain 4 years in office, then destroy.

(NOTE: Previous record series number was AC-10.)

**BA-9. CONTRACT AND AGREEMENT FILES:**

**07-032**

This series contains contracts and agreements between the Board of Accountancy and other parties. Information may include: terms and conditions of the contracts and agreements, effective dates, costs, and funding sources. This record series is for reference and documentation purposes.

**RETENTION:** Retain current in office. Destroy 6 years after terminated.

(NOTE: SDCL 1-24A-1 requires that a copy of all consultant contracts be filed with the State Auditor.)

(NOTE: Previous record series number was AC-11.)

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

DEPARTMENT: Labor and Regulation  
DIVISION: Secretary  
OFFICE: Boards and Commissions  
PROGRAM: Board of Accountancy  
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RM CUSTOMER #: 0129

RECORD R.D.B.  
SERIES NO. TITLE---DESCRIPTION--RETENTION AND DESTRUCTION SCHEDULE AUTHORITY  
NUMBER

**BA-10. EXAMINATION/REEXAMINATION CANDIDATE FILES:**

**07-032**

This series is arranged alphabetically by applicant/candidate, and summarizes examinations passed or failed, and candidates eligible for reexamination. Information may include: date, applicant name and address, date applicant is eligible for reexamination, education credentials, transcripts, original and reexamination applications. This record series is moved to the "Permit Files, CPA's, PA's" upon successful completion of the examination.

**RETENTION:** Retain paper 2 years in office, then microfilm and maintain film for 73 years. Destroy after 75 years.

(NOTE: Previous record series number was AC-13.)

**BA-11. EXAMINATION STATISTICS FILES:**

**07-032**

This series is arranged chronologically, and contains a list of examinees taking the CPA examination. Information may include: name, address, testing firm scores, raw scores, national cut scores, test ID numbers, test location, and test date. This record series is used to provide statistical data to schools, and for annual reporting purposes.

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

(NOTE: Previous record series number was AC-14.)

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

DEPARTMENT: Labor and Regulation  
DIVISION: Secretary  
OFFICE: Boards and Commissions  
PROGRAM: Board of Accountancy  
RECORDS OFFICER: Monica Harding  
RM CUSTOMER #: 0129

<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>

**BA-12. LOCAL BANKING ACCOUNT AUTHORIZATION FILES:**

**07-032**

This series is arranged chronologically and documents permission granted by the State Auditor and the State Treasurer for the agency to maintain a local banking account. Information may include: date, account name, account number, type of account, a list of authorized depositors, yearly dollar volume, signatures of individuals authorized to write checks on the account, and approving signatures. This record series is maintained for audit purposes to document the authorization received to maintain a local banking account.

**RETENTION:** Retain 4 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 AC-18.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
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DEPARTMENT: Labor and Regulation  
DIVISION: Secretary  
OFFICE: Boards and Commissions  
PROGRAM: Board of Accountancy  
RECORDS OFFICER: Monica Harding  
RM CUSTOMER #: 0129

<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>

**BA-13. MINUTES, BOARD OF ACCOUNTANCY:**

**07-032**

This series is arranged chronologically, and contains the official minutes of the Board of Accountancy meetings. Information may include: copies of agendas, dates of meetings, members present, topics discussed, actions taken, approving signatures, copies of budget reports, examination application records, and inspection reports. This record series is used for reference and documentation purposes concerning actions taken by the Board.

**RETENTION:** Retain 1 year then microfilm, and maintain film in office permanently.

(NOTE: Transfer microfilmed paper records to State Archives for final disposition.)

(NOTE: Previous record series number was AC-19.)

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

DEPARTMENT: Labor and Regulation  
DIVISION: Secretary  
OFFICE: Boards and Commissions  
PROGRAM: Board of Accountancy  
RECORDS OFFICER: Monica Harding  
RM CUSTOMER #: 0129

<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>
------------------------------------	--	--

**BA-14. NEWSLETTER FILES:**

**07-032**

This series contains the masters of newsletters published by the Board of Accountancy. Information may include: date, topics discussed, and informational materials. Multiple copies were printed and distributed to all accountants in the state to pass on items of news worthiness, and to report on changes in accounting rules and regulations.

**RETENTION:** Retain one copy of the newsletter 5 years in office, then destroy.

(NOTE: File thirteen copies of the published newsletter with the State Library pursuant to SDCL 14-1A-3, and two copies with State Archives.)

(NOTE: Previous record series number was AC-21.)

**BA-15. NEWS RELEASE FILES:**

**07-032**

This series contains the original news releases of the Board of Accountancy. They may consist of newspaper, radio, television, or other publications, and are maintained for reference when developing future news releases.

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

(NOTE: Previous record series number was AC-20.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
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DEPARTMENT: Labor and Regulation  
DIVISION: Secretary  
OFFICE: Boards and Commissions  
PROGRAM: Board of Accountancy  
RECORDS OFFICER: Monica Harding  
RM CUSTOMER #: 0129

<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>

**BA-16. PERMIT AND CERTIFICATE STUB FILES:**

**07-032**

This series is arranged numerically, and contains permit or certificate stubs. Information may include: the actual stub to which the permit or certificate was attached, name, date issued, and preprinted number assigned to permit or certificate holder. This record series is maintained to document issuance of permits and certificates, and for audit purposes.

**RETENTION:** Retain 4 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 AC-25.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
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DIVISION: Secretary  
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**RECORD** **R.D.B.**  
**SERIES NO.** **TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE** **AUTHORITY**  
**NUMBER**

**BA-17. PERMIT FILES, CPA'S, PA'S, AND FIRMS:**

**10-010**

This paper and microfilm jacket series is arranged alphabetically by name, and documents personal data for certified public accountants (CPA's), public accountants (PA's), and firms holding permits in South Dakota. Information in the CPA and PA files may include: original applications, college grade transcripts, references, verification of experience, renewal applications, renewal dates, fees paid, receipts, permit numbers issued, continuing professional education credits, complaints, Board actions taken, and business address. Information in the firms files may include: name, address, list of permit holders employed including their license numbers, type of ownership, corporate seal (where applicable), signature of manager, date of signature, copy of firm's letterhead, and permit number issued. This record series is used to document the licensing and renewal processes of all permit holders.

**RETENTION:** Retain in office for 3 years, then microfilm and maintain for 72 years. Destroy after 75 years.

(NOTE: Paper records may be destroyed once microfilm has been verified to be accurate and complete. Film subject to archival screening prior to disposal.)

(NOTE: Previous record series number was AC-23.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
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DEPARTMENT: Labor and Regulation  
DIVISION: Secretary  
OFFICE: Boards and Commissions  
PROGRAM: Board of Accountancy  
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RM CUSTOMER #: 0129

<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>

**BA-18. PERMIT LOGS:**

**07-032**

This binder and microfilm jacket series is arranged numerically by license number, and contains lists of permit numbers issued by the Board of Accountancy. Information may include: individual or firm names, certificate, license, and permit numbers. This record series is maintained for reference, audit, and annual reporting purposes. The list is also summarized in the Board minutes.

**RETENTION:** Retain full binder in office for 1 year, then microfilm and maintain film in office for 74 years. Destroy after 75 years.

(NOTE: Binders may be destroyed once microfilm has been verified to be accurate and complete.)

(NOTE: Previous record series number was AC-24.)

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

DEPARTMENT: Labor and Regulation  
DIVISION: Secretary  
OFFICE: Boards and Commissions  
PROGRAM: Board of Accountancy  
RECORDS OFFICER: Monica Harding  
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**RECORD** **R.D.B.**  
**SERIES NO.** **TITLE---DESCRIPTION---RETENTION AND DESTRUCTION SCHEDULE** **AUTHORITY**  
**NUMBER**

**BA-19. QUALITY REVIEW PROGRAM RECORDS:**

**10-010**

This series is maintained to comply with SDCL 36-20B-36 which established a Quality Review Program. Information may include: correspondence, review reports, samples of audit and compilation reviews of financial statements, and recommendations to the Board of Accountancy. This record series documents quality review results done on each firm. These files are confidential, and not open to public scrutiny.

**RETENTION:** Retain in office for 11 years after review completed, then destroy provided case is closed and no litigation is pending.

(NOTE: Previous record series number was AC-28.)

**BA-20. RECEIPT BOOKS:**

**10-010**

This series is arranged numerically, and documents all receipts of money. Information may include: date issued, received of, address, amount, form of payment, purpose, and signature of receiver. This record series is for audit purposes.

**RETENTION:** Retain 4 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 AC-29.)

STATE OF SOUTH DAKOTA  
RECORDS RETENTION &  
DESTRUCTION SCHEDULE  
AUTHORIZATION FORM  
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DEPARTMENT: Labor and Regulation  
DIVISION: Secretary  
OFFICE: Boards and Commissions  
PROGRAM: Board of Accountancy  
RECORDS OFFICER: Monica Harding  
RM CUSTOMER #: 0129

<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>

**BA-21. RECORDS MANAGEMENT FILE:**

**07-032**

This series contains the completed forms used to track inactive records that have been sent to Records Management (RM) Storage; and the department's "Records Retention and Destruction Schedule" (RRDS). Information may include: standard records transfer receipt forms, microfilm project registration forms; and microfilm and box destruction authorization forms. This record series is maintained for tracking records sent to Records Management storage, to document the time each record series must be legally maintained, and to document authorization granted to RM for destruction of obsolete records.

**RETENTION:** RECORD DESTRUCTION AUTHORIZATION FORMS: Retain 3 years in office, then destroy.

**ALL OTHER INFORMATION:** 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:** Labor and Regulation  
**DIVISION:** Secretary  
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**PROGRAM:** Board of Accountancy  
**RECORDS OFFICER:** Monica Harding  
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<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>

**BA-22. SURPLUS PROPERTY FILES:**

**10-010**

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