

# **Schedule 32**

## **AUDITOR OF PUBLIC ACCOUNTS**

Nebraska Records Management Division  
440 South 8<sup>th</sup> Street, Suite 210  
Lincoln, NE 68508  
(402) 471-2559

**REQUEST FOR APPROVAL OF RECORDS  
RETENTION AND DISPOSITION SCHEDULE**

SCHEDULE NUMBER	32
AGENCY, BOARD OR COMMISSION	<b>AUDITOR OF PUBLIC ACCOUNTS</b>
DIVISION, BUREAU OR OTHER UNIT	
<b>Supersedes Edition of March 30, 1989</b>	

**TO: STATE RECORDS ADMINISTRATOR  
STATE OF NEBRASKA**

**PART I - AGENCY STATEMENT**

In accordance with Section 84-1212.01, R.R.S. 1943, approval of the attached records retention and disposition schedule by the State Records Administrator is hereby requested. Retention periods and dispositions have been recommended by this agency after a careful evaluation of all factors listed in Section 84-1212.01, R.R.S. 1943.

SIGNATURE * <i>Kate Wittek</i>	
TITLE <i>State Auditor</i>	DATE <i>Sept. 27, 2000</i>

**PART II - ARCHIVAL APPROVAL**

The attached schedule has been analyzed, all archival and historical material has been properly identified, no disposition except by transfer to the State Archives has been recommended for such material, and this schedule is approved as submitted.

SIGNATURE * <i>Andrea I. Faling</i>	
STATE ARCHIVIST	DATE <i>Oct-2, 2000</i>

**PART III - APPROVAL BY STATE RECORDS ADMINISTRATOR**

The attached schedule has been reviewed in accordance with Section 84-1212.01, R.R.S. 1943, and is approved as submitted.

SIGNATURE * 	
ADMINISTRATOR	DATE <i>10-4-2000</i>

## **INSTRUCTIONS FOR USING THIS SCHEDULE**

Records retention and disposition schedules are designed to serve as your records management guidelines for storing and disposing of agency records, regardless of the media on which they reside. This schedule was written specifically for records unique to your office and the State Agencies General Records Schedule #124 contains those records common to most state government agencies. These retention schedules, which are approved by the State Records Administrator, provide your only ongoing authority to dispose of records. Listed below are some basic procedures to follow when applying your schedule.

### **DISPOSING OF RECORDS**

1. Check your schedules to see what the retention period is. Note: Your agency's unique schedule will take precedence over State Agencies General Records Schedule #124 for any items which have differences in retention requirements.
2. Dispose of records that have met their retention periods.
3. Complete a Records Disposition Report for the records you dispose. The Records Disposition Report form is the last page of this schedule. Remove the form, photocopy it, complete the form, make a photocopy for your records, and send the completed form to the Records Management Division at the address below. If you wish, you may receive this form electronically by contacting the Records Management Division. This report establishes that the destruction was performed in your normal course of business.

**Please remember to retain the blank form for future use.**

### **NON-SCHEDULED RECORDS**

Contact a Records Management Consultant in Records Management to see whether the records will fit under an item already on the schedule. If they do not, they must be retained until they are added to the next revision of your schedule.

### **SCHEDULE UPDATE**

It is the responsibility of each agency to periodically update their schedule. A Records Management Consultant in Records Management can assist you with the schedule update, which involves adding new records and making revisions to existing items. Keeping your schedule current will ensure that you have the ongoing authority to discard records when their useful life has ended.

### **QUESTIONS**

If you have any questions about these procedures, please contact your agency Records Officer or your Records Management Consultant in Records Management. We will help you with any questions the schedule may present, including: transferring records to the State Records Center or State Archives, microfilming records, scanning records, etc.

**Records Management Division  
440 South 8th Street, Suite 210  
Lincoln, NE 68508-2294  
402-471-2559**

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## SCHEDULE 32 - AUDITOR OF PUBLIC ACCOUNTS

### **32-6      AUDIT CONTRACT RECORDS**

Contracts with various political subdivisions for audit services.

**Dispose of 2 year s after all requirements of the contract are fulfilled, provided audit has been completed.<sup>1</sup>**

### **32-2      AUDIT REPORTS**

County, state, educational service unit and other contractual audits are prepared from AUDIT WORKING PAPERS. Audits for political subdivisions, including municipalities are prepared independently, then submitted to the Auditor's office.

#### **32-2-2      COUNTY AUDITS**

**ORIGINAL RECORD: Microfilm and destroy originals.**

**MICROFILM WORK COPY: Retain permanently.**

**SECURITY MICROFILM: Transfer to the State Archives; retain permanently.**

#### **32-2-3      EDUCATIONAL SERVICE UNIT AUDITS**

**ORIGINAL RECORD: Microfilm and destroy originals.**

**MICROFILM COPY: Retain permanently.**

**SECURITY MICROFILM: Transfer to the State Archives; retain permanently.**

#### **32-2-5      MUNICIPAL AUDITS FILED**

**Transfer to the State Records Center after 2 years; dispose of after 5 years.**

#### **32-2-6      OTHER AUDITS FILED**

Includes Sanitary Improvement Districts, School Districts, etc.

**Transfer to the State Records Center after 3 years; dispose of after 5 years.**

#### **32-2-4      OTHER CONTRACTUAL AUDITS**

**ORIGINAL RECORD: Microfilm and destroy originals.**

**MICROFILM WORK COPY: Retain permanently.**

**SECURITY MICROFILM: Transfer to the State Archives; retain permanently.**

#### **32-2-1      STATE AUDITS**

**ORIGINAL RECORD: Microfilm and destroy originals.**

**MICROFILM WORK COPY: Retain permanently.**

**SECURITY MICROFILM: Transfer to the State Archives; retain permanently.**

### **32-1      AUDIT WORKING PAPERS**

#### **32-1-2      COUNTY AUDIT WORKING PAPERS**

Includes computer generated fiscal year end account balances. Some WORKING PAPERS have been microfilmed. WORKING PAPERS should be retained and microfilmed as in 32-2-2 if the COUNTY AUDITS are not available.

**Transfer to the State Records Center after 3 years; dispose of after 7 years.**

**32-1-3 EDUCATIONAL SERVICE UNIT AUDIT WORKING PAPERS**

Includes computer generated fiscal year end account balances.

**Transfer to the State Records Center after 3 years; dispose of after 7 years.**

**32-1-4 OTHER CONTRACTUAL AUDIT WORKING PAPERS**

Includes computer generated fiscal year end account balances.

**Transfer to the State Records Center after 3 years; dispose of after 7 years.**

**32-1-1 STATE AUDIT WORKING PAPERS**

Includes computer generated fiscal year end account balances. Some WORKING PAPERS have been microfilmed. WORKING PAPERS should be retained and microfilmed as in 32-2-1 if the STATE AUDITS are not available.

**Transfer to the State Records Center after 3 years; dispose of after 7 years.**

**32-4 BOND HISTORIES**

Histories of political subdivision bond issues. May include municipal and school district bond registrations, index, bond call notices.

**Dispose of after 3 years.**

**ELECTRONIC DATA: Backup as required; dispose of after 3 years.**

**32-3 INDEX TO BOND ISSUE**

Political subdivision bond registrations; numeric, notating issuance and call or cancellation; bond volumes and card indexes.

**Dispose of after satisfaction of bond issue.**

**32-5 BUDGETS**

**32-5-1 COUNTY BUDGETS**

**Transfer to the State Records Center after 2 years; transfer to the State Archives after 5 years; retain permanently.**

**32-5-2 MUNICIPAL BUDGETS**

**Transfer to the State Records Center after 2 years; dispose of after 5 years.**

**32-5-3 OTHER BUDGETS**

Includes other political subdivision budgets such as townships, fire districts, school districts, etc.

**Transfer to the State Records Center after 2 years; dispose of after 5 years.**

**NOTE**

1. These records may be disposed of after the required retention period provided the audit of the Comprehensive Annual Financial Report (CAFR) is complete and any required federal audit is complete, and all related audit comments have been resolved. Check with the organization that performed the audit, either the Auditor of Public Accounts or the federal cognizant agency, if there is a question whether resolution is complete.

# RECORDS DISPOSITION REPORT

<b>TO: SECRETARY OF STATE RECORDS MANAGEMENT DIVISION 440 S. 8<sup>TH</sup> STREET SUITE 210 LINCOLN, NE 68508-2294</b>	AGENCY
	DIVISION
	SUB-DIVISION

## REQUIRED INFORMATION:

In accordance with the Records Management Act, records of this agency have been disposed of under the authorization granted by the following schedule(s):

SCHEDULE NUMBER(S) ONLY (DO NOT INCLUDE SECTION AND ITEM NUMBERS)	TOTAL VOLUME DISPOSED (SEE REVERSE)

## OPTIONAL INFORMATION (FOR YOUR USE ONLY):

You may include detailed information which will be useful to you in recording exactly what records were disposed of and under what authority. This might include such things as schedule section and item numbers, title of records, inclusive dates of records, etc. This information is not required to be filed with Records Management.

DATE	SIGNATURE
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**SEND ORIGINAL TO RECORDS MANAGEMENT. MAKE A PHOTOCOPY FOR YOUR RECORDS.**

RMA 03006D

## VOLUME ESTIMATING GUIDE

**(PLEASE NOTE THAT FOR REPORTING PURPOSES, A BALLPARK ESTIMATE OF THE TOTAL VOLUME OF MATERIAL DISPOSED IS ADEQUATE.)**

Vertical File Cabinet, 4 drawer letter-size .....	6 cubic feet
Vertical File Cabinet, 4 drawer legal-size.....	8 cubic feet
Lateral File, 4 drawer/shelf letter-size .....	9 cubic feet
Lateral File, 4 drawer/shelf legal size .....	12 cubic feet
Records center carton.....	1 cubic foot
About a pickup load .....	50 cubic feet