



LIBRARY OF VIRGINIA

ARCHIVAL AND RECORDS MANAGEMENT SERVICES DIVISION
(Form RM-2 April 2009)

**RECORDS RETENTION AND DISPOSITION SCHEDULE
GENERAL SCHEDULE NO. 02
COUNTY AND MUNICIPAL GOVERNMENTS
FISCAL RECORDS**

The schedule on the attached page(s) is approved with agreement to follow the records retention and disposition conditions listed below:

APPROVED: _____

Conley L. Edwards

EFFECTIVE SCHEDULE DATE July 17, 2009

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POLICIES FOR RECORDS RETENTION AND DISPOSITION

1. This schedule is continuing authority under the provisions of the Virginia Public Records Act, § 42.1-76, et seq. of the *Code of Virginia* for the retention and disposition of the records as stated on the attached page(s).
2. This schedule supersedes previously approved applicable schedules.
3. This schedule is used in conjunction with the Certificate of Records Destruction (RM-3 Form). A signed RM-3 Form must be approved by the designated records officer and on file in the agency or locality before records can be destroyed. After the records are destroyed, the original signed RM-3 Form must be sent to Library of Virginia (LVA).
4. Any records created prior to 1913 must be offered, in writing, to LVA before applying these disposition instructions. Offered records can be destroyed 60 days after date of the offer if no response is received from LVA. A copy of the offer must be attached to the RM-3 Form when it is submitted to LVA.
5. All known audits and audit discrepancies regarding the listed records must be settled before the records can be destroyed.
6. All known investigations or court cases involving the listed records must be resolved before the records can be destroyed. Knowledge of subpoenas, investigations, or litigation that reasonably may involve the listed records suspends any disposal or reformatting processes until all issues are resolved.
7. The retentions and dispositions listed on the attached page(s) apply regardless of physical format, i.e., paper, microfilm, electronic storage, optical imaging, etc. Unless prohibited by law, records may be reformatted at agency or locality discretion. Microfilming must be done in accordance with 17VAC15-20-10, et seq. of the *Virginia Administrative Code*, "Standards for the Microfilming of Public Records for Archival Retention." All records must be accessible throughout their retention period in analog or digital format. Whether the required preservation is through prolongation of appropriate hardware and/or software, reformatting, or migration, it is the obligation of the agency or locality to do so.
8. Custodians of records must ensure that information in confidential or privacy-protected records is protected from unauthorized disclosure through the ultimate destruction of the information. Ultimate destruction is accomplished through shredding, pulping, burning, and overwriting or physically destroying media. Deletion of confidential or privacy-protected information in computer files or other electronic storage media is not acceptable. Records containing Social Security numbers must be destroyed in compliance with 17VAC15-120-30.
9. Under the *Virginia Public Records Act*, § 42.1-79, LVA is the official custodian and trustee of all state agency records transferred to the Archives, Library of Virginia. LVA may purge select records in accordance with professional archival practices in order to ensure efficient access.
10. Unless otherwise directed, files are closed out at the end of each calendar or fiscal year as appropriate. Retention periods start at that time.



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RECORDS SERIES AND DESCRIPTION	SERIES NUMBER	SCHEDULED RETENTION AND DISPOSITION
<p><u>Accounts Payable Records</u> This series documents the payables of the locality. This series may include, but is not limited to: invoices, bills, purchase orders, vouchers, and other related materials that have been presented to the locality for payment.</p>	010143	Retain 3 years or until audit, whichever is greater, then destroy.
<p><u>Accounts Receivable Records</u> This series documents the receivables of the locality. This series may include, but is not limited to: bills, invoices, and other related materials generated by the locality and presented for payment.</p>	010144	Retain 3 years or until audit, whichever is greater, then destroy.
<p><u>Audit Records: External Audit Report</u> This series documents the audit of the finances of the locality by an outside auditing firm. This series may include, but is not limited to: prepared audit report from the firm and details the financial dealings and condition of the locality.</p>	010146	Retain permanently. <i>Code of Virginia § 15.2-2511</i>
<p><u>Audit Records: Internal Audit Records</u> This series documents the audits conducted by the locality on its various departments and agencies. This series may include, but is not limited to: the internal audit report and work papers.</p>	010145	Retain 8 years after audit then destroy.
<p><u>Budget Records: Adopted Budget Files</u> This series documents the budget that has been adopted by the appropriate governing body. This series may include, but is not limited to: final copy of the budget that outlines the approved expenditures for the year.</p>	010150	Retain permanently.



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<p><u>Budget Records: Budget Working Files</u> This series documents the budgeting process of the locality. This series may include, but is not limited to: working files used by the various departments to draw up/plan the budget for consideration by the governing body.</p>	010151	Retain 5 years after budget adoption then destroy.
<p><u>Cash Reports and Records: Settlement Records</u> This series documents financial settlements between the locality and various people, groups, and organizations.</p>	010152	Retain 3 years or until audit, whichever is greater, then destroy.
<p><u>Cash Reports and Records: Transmittal Records</u> This series is used to transmit funds between the various accounts of the locality.</p>	010153	Retain 3 years or until audit, whichever is greater, then destroy.
<p><u>Check/Warrant Records: Bank Statements and Reconciliation Files</u> This series is used to maintain and balance the banking accounts held by the locality. This series may include, but is not limited to: bank statements and related materials that are used to balance the accounts.</p>	010154	Retain 3 years or until audit, whichever is greater, then destroy.
<p><u>Check/Warrant Records: Cancelled Check Files</u> This series documents proof of payment for checks issued by the locality. This series may include, but is not limited to: issued checks that have been endorsed by the payee and stamped by the bank as being paid.</p>	010155	Retain 5 years or until audit, whichever is greater, then destroy.
<p><u>Check/Warrant Records: Duplicate Check Files</u> This series documents the payment of accounts by the locality.</p>	010156	Retain 3 years or until audit, whichever is greater, then destroy.



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<u>Check/Warrant Records: Registers</u> This series documents financial transactions within the locality.	010157	Retain 5 years or until audit, whichever is greater, then destroy.
<u>Compensation Board Records and Reports</u> This series documents the actions and activities of the Board.	010158	Retain 3 years or until audit, whichever is greater, then destroy.
<u>Contracts</u> This series documents legal agreements between the locality and businesses, groups and other organizations. This series may include, but is not limited to: signed contract and supporting documentation.	010159	Retain 5 years after contract expiration or until audit, whichever is greater, then destroy.
<u>Credit Card Receipts</u> This series documents expenditures by the agency using various credit card accounts. This series may include, but is not limited to: customer copy of the sales receipt.	010160	Retain 3 years or for the terms of your contract, whichever is greater, then destroy in compliance with No. 8 on the schedule cover page.
<u>Deposit Records</u> This series documents the deposit of funds into the bank accounts of the locality.	010161	Retain 3 years or until audit, whichever is greater, then destroy.
<u>Financial Accounting Reports</u> This series documents the financial transactions of the locality. The series provides reference information on the income and expenditures of the locality by its offices and agencies.	010162	Retain 3 years or until audit, whichever is greater, then destroy.



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<u>Fixed Assets Files</u> This series documents the property of the locality and details the types of assets, cost, and location. The series is used to control the fixed property of the locality.	010163	Retain until superseded then destroy.
<u>Grant Files: Federal and State</u> This series documents the receipt and expenditure of money for various projects that are funded by either state or federal grant programs.	010164	Retain 3 years, until audit, or as long as required by the terms of the grant, whichever is greater, then destroy.
<u>Insurance Records and Reports</u> This series documents the various types of insurance coverage carried by the locality.	010165	Retain 3 years after policy expiration or until audit, whichever is greater, then destroy.
<i>Defunct Series</i>		
<u>Invoices</u> This series documents the request for payment.	010167	Refer to series 010143, "Accounts Payable Records."
<u>Ledger Cards</u> This series documents the receipt, transfer, and expenditure of funds by the locality.	010168	Retain 5 years or until audit, whichever is greater, then destroy.
<u>Ledger: General</u> This series documents the fiscal transactions of the locality. This series may include, but is not limited to: ledger that documents the receipt, transfer, and expenditure of funds by units within the locality.	010169	Retain 10 years then destroy.



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<u>Ledgers: Journals and Reports</u> This series documents the fiscal transactions of the locality. This series may include, but is not limited to: subsidiary ledgers, journals, and reports that support transfers, receipts and expenditures and are reflected in the general ledger.	010170	Retain 3 years or until audit, whichever is greater, then destroy.
<u>Payroll Records: Deduction Authorizations</u> This series documents the authorization for deductions from gross salary by the employee.	010173	Retain 5 years after being superseded then destroy in compliance with No. 8 on the schedule cover page.
<u>Payroll Records: Deduction Register</u> This series documents the deductions that are taken from the gross salary of the employee.	010174	Retain 3 years or until audit, whichever is greater, then destroy in compliance with No. 8 on the schedule cover page.
<u>Payroll Records: Leave Records</u> This series documents the various types of leave taken by employees of the locality.	010175	Retain 3 years or until audit, whichever is greater, then destroy in compliance with No. 8 on the schedule cover page.
<u>Payroll Records: Ledgers and Reports</u> This series documents the payroll of the locality. This series may include, but is not limited to: subsidiary records that support the payroll.	010176	Retain 3 years or until audit, whichever is greater, then destroy.
<u>Payroll Records: Payroll</u> This series documents the locality's payroll.	007018	Retain 5 years or until audit, whichever is greater, then destroy in compliance with No. 8 on the schedule cover page.
<u>Payroll Records: Request for Compensation Files</u> This series documents the request for reimbursement or compensation from the locality.	010178	Retain 3 years or until audit, whichever is greater, then destroy.



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<u>Payroll Records: Retirement System Contributions Files</u> This series documents the contributions to the retirement system for the employee's participation.	010179	Retain 3 years or until audit, whichever is greater, then destroy in compliance with No. 8 on the schedule cover page.
<u>Payroll Records: Time and Attendance Records</u> This series documents the work hours and attendance of employees.	010180	Retain 5 years or until audit, whichever is greater, then destroy.
<u>Payroll Records: Virginia Employment Commission (VEC) Quarterly Reports</u> This series documents the activities of the VEC.	010181	Retain 3 years or until audit, whichever is greater, then destroy.
<u>Payroll Records: Wage and Income Tax Reports</u> This series documents the salary paid and income tax withholding from the salaries of employees.	010182	Retain 5 years or until audit, whichever is greater, then destroy in compliance with No. 8 on the schedule cover page.
<u>Payroll Records: W-2 Wage and Tax Statements, Form 1099, and Reports</u> This series documents the income tax and deductions from the salary of employees. This series may include, but is not limited to: copies of the forms that are given to employees for filing their tax returns.	010183	Retain 5 years or until audit, whichever is greater, then destroy in compliance with No. 8 on the schedule cover page.
<u>Permits: Paid</u> This series documents the various permits that are issued by the locality.	010184	Retain 3 years or until audit, whichever is greater, then destroy.



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<u>Purchasing Records: Bid and Bid Proposal Records</u> This series is used to document the bidding process for equipment/items that are being purchased by the locality. This series may include, but is not limited to: request for bids, bid specifications, and related items.	010185	Retain 3 years or until audit, whichever is greater, then destroy.
<u>Purchasing Records: Logs and Registers</u> This series documents the receipting of items for disposition by the finance departments.	010186	Retain 3 years after completion then destroy.
<u>Purchasing Records: Manuals</u> This series is used for reference purposes in the purchasing process.	010187	Retain until superseded then destroy.
<u>Purchasing Records: Purchase Orders and Requisitions</u> This series documents the purchasing of various items and commodities by the locality.	010188	Retain 3 years or until audit, whichever is greater, then destroy.
<u>Receipt Records</u> This series documents the receipt of money by the locality and consists of a copy of the receipt that was issued to the payee.	010189	Retain 3 years or until audit, whichever is greater, then destroy.
<u>Reimbursement Records and Reports</u> This series documents the reimbursement of money to an employee for business related expenses that are borne out-of-pocket.	010190	Retain 3 years or until audit, whichever is greater, then destroy.



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<u>Retirement Files: Employment Records - Locally Managed Retirement System</u> This series documents the employee information that pertains to the individual's participation in the locality's retirement system.	010192	Retain 3 years after death, or until an employee is no longer vested in the system then destroy in compliance with No. 8 on the schedule cover page.
<u>Retirement Files: Financial Records - Locally Managed Retirement System</u> This series documents the financial transactions that occur within the locally managed retirement system.	010193	Retain in accordance with the appropriate entry in this schedule.
<u>Retirement Files: Virginia Retirement System (VRS) Records and Reports</u> This series documents the participation of the locality in VRS.	010194	Retain 3 years or until audit, whichever is greater, then destroy.
<u>Unemployment Insurance Records: Claim Files</u> This series documents the unemployment insurance claims that are filed due to loss of a job/employment. This series may include, but is not limited to: claims application and supporting paperwork.	010214	Retain 5 years after case closure and audit then destroy.
<u>Unemployment Insurance Records: Invoice and Investment Files</u> This series documents the financial transactions and investments relating to unemployment insurance.	010215	Retain 5 years or until audit, whichever is greater, then destroy.
<u>Unemployment Insurance Records: Report Files</u> This series documents unemployment insurance activity within the locality.	010216	Retain 5 years or until audit, whichever is greater, then destroy.



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<i>Defunct Series</i> <u>Vouchers: Accounting</u> This series documents the expenditure of funds by the locality and is the authorizing document upon which the checks are issued.	010217	Retain 5 years or until audit, whichever is greater, then destroy.
<u>Workers Compensation Records: Invoice and Accounting Records</u> This series documents the financial transactions that occur with the claims and payments related to job related injuries or illnesses.	010218	Retain 5 years or until audit, whichever is greater, then destroy in compliance with No. 8 on the schedule cover page.
<u>Workers Compensation Records: Other Records</u> This series documents the claims for compensation that are made by the employee for covered injuries and are not covered by the regular workers compensation files.	010219	Refer to series 011151, "Workers Compensation Reports and Documentation" in <i>General Records Retention & Disposition Schedule No. GS-03, Personnel Records</i> for retention period.