



LIBRARY OF VIRGINIA

Archives, Records, and Collections Services
800 E. Broad St., Richmond VA 23219
(804) 692-3600

RECORDS RETENTION AND DISPOSITION SCHEDULE

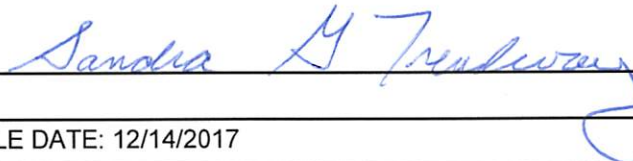
GENERAL SCHEDULE NO. GS-102

ALL STATE AGENCIES

Fiscal Records

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

APPROVED:



EFFECTIVE SCHEDULE DATE: 12/14/2017

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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RECORD SERIES AND DESCRIPTION	SERIES NUMBER	SCHEDULED RETENTION PERIOD	DISPOSITION METHOD
<u>Accounts Payable</u> This series documents moneys to be paid by the agency to its creditors. The series may include, but is not limited to: invoices, receipts, bills, canceled checks, returned checks, check registers, and checking statements.	012082	3 Years after end of state fiscal year	Non-confidential Destruction
<u>Accounts Receivable</u> This series documents moneys owed to the agency by its debtors. The series may include, but is not limited to: bills, invoices, receipts, deposit slips, and reimbursement documentation.	012083	3 Years after end of state fiscal year	Non-confidential Destruction
<u>Appropriation and Allotment</u> This series documents the appropriations from the state treasury and other sources.	012084	3 Years after end of state fiscal year	Non-confidential Destruction
<u>Audit Records: External</u> This series documents the audit of an agency completed by an outside auditor, such as the Auditor of Public Accounts (APA). This series may include, but is not limited to: working papers and prepared audit report.	012085	5 Years after end of state fiscal year	Non-confidential Destruction
<u>Audit Records: Internal</u> This series documents the audit of the agency's financial affairs by its own internal auditors or staff. This series may include, but is not limited to: working papers and prepared audit report.	012086	3 Years after end of state fiscal year	Non-confidential Destruction
<u>Bond Records</u> This series documents the issuance of bonds to fund capital projects, payments made by a fiscal/paying agent due to bond issues, and the destruction of bonds and bond coupons paid by the fiscal/paying agent. This series may include, but is not limited to: transfer statements, bond destruction certificates, and bond issue and payment documentation. COV 58.1-3130	200624	5 Years after last action	Confidential Destruction

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<u>Budget Records</u> This series documents the agency's work to establish a budget. This series may include, but is not limited to: working papers and forecasts.	200108	3 Years after end of state fiscal year	Non-confidential Destruction
<u>Cash and Bank Reports</u> This series documents financial transactions within the agency. This series may include, but is not limited to: cash reports, transmittal and settlement records, warrant records, bank statements, and reconciliation documentation.	200109	3 Years after end of state fiscal year	Non-confidential Destruction
<u>Contracts</u> This series documents contracts and agreements entered into by the agency. This series may include, but is not limited to: contract and supporting documentation.	200110	5 Years after expiration	Non-confidential Destruction
<u>Contracts and Agreements: Capital Improvements</u> This series documents the financial transactions related to a capital improvement. This series may include, but is not limited to: contracts, agreements, and reports generated by the Department of Accounts (DOA).	012099	0 Years after equipment, facility, or property sold or no longer in use	Non-confidential Destruction
<u>Financial Accounting Reports</u> This series documents regulatory compliance and accuracy in transaction processing, such as tracking of income and expenditures. This series may include, but is not limited to: Agency Risk Management and Internal Control Standards (ARMICS) documentation.	012103	3 Years after end of state fiscal year	Non-confidential Destruction
<u>Fixed Asset Accounting System (FAACS) Records</u> This series documents the control of fixed assets, such as land, buildings, and equipment, owned by the agency. This series may include, but is not limited to: inventories and reconciliation documents.	200111	3 Years after end of state fiscal year	Non-confidential Destruction

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<u>General Ledger</u> This series documents the assets, liabilities, fund balances, revenues, and expenses of the agency. This series may include, but is not limited to: journals and ledgers.	007026		Permanent, Archives
<u>Grants Files</u> This series documents the financial administration of state and federal grant money. This series may include, but is not limited to: audit reports, budget revisions, expenditure reports and receipts.	012108	3 Years after project completion	Confidential Destruction
<u>Insurance Records and Reports</u> This series documents insurance coverage carried by the agency such as unemployment insurance. This series may include, but is not limited to: insurance policies, claims, invoices, and investment files.	012109	3 Years after end of state fiscal year	Confidential Destruction
<u>Inventory Control System</u> This series documents the tracking and control of agency property, equipment, and supplies. This series may include, but is not limited to: journals and reports.	200112	3 Years after end of state fiscal year	Non-confidential Destruction
<u>Payroll Records</u> This series documents the payroll activities of the agency. This series may include, but is not limited to: deduction authorizations and registers, leave records, ledgers and reports, compensation files, retirement contributions, time and attendance records, and time sheets.	200113	5 Years after end of state fiscal year	Confidential Destruction
<u>Purchasing Records</u> This series documents the purchasing of equipment, goods, services, and supplies by the agency. This series may include, but is not limited to: bids, bid proposals, contracts, agreements, purchase orders, and requisitions.	200114	5 Years after end of state fiscal year	Confidential Destruction



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<u>Receiving Records/Reports</u> This series documents the receiving of good, supplies and equipment by the agency.	012150	3 Years after end of state fiscal year	Non-confidential Destruction
<u>Reimbursement Records</u> This series documents the reimbursement of money to or from the agency. This series may include, but is not limited to: travel expense reimbursement and overpayment documentation.	012151	3 Years after end of state fiscal year	Confidential Destruction
<u>Retirement Files: Virginia Retirement System (VRS)</u> This series documents the participation of the agency in the Virginia Retirement System.	200115	3 Years after end of state fiscal year	Non-confidential Destruction
<u>Signature Cards</u> This series authorizes individuals to have signatory rights in handing various financial transactions for the agency.	007027	3 Years after superseded, obsolete, or rescinded	Non-confidential Destruction
<u>Surplus Property Disposal</u> This series documents the disposition of property by the agency that has been declared as surplus and no longer needed for use. This series may include, but is not limited to: bill of sale and supporting documentation.	007028	3 Years after end of state fiscal year	Non-confidential Destruction
<u>Tax Exemption Records</u> This series documents the claims for tax exemption received and granted by the agency. This series may include, but is not limited to: claims files and reports.	200116	5 Years after end of state fiscal year	Non-confidential Destruction
<u>Trust Fund Records</u> This series documents the agency's banking transactions relating to trust funds. This series may include, but is not limited to: bank and payroll documents, receipts, and time and attendance documentation.	200117	3 Years after end of state fiscal year	Confidential Destruction



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<u>Unclaimed Property Records</u> This series documents the reporting of uncashed checks and credit balances held by the agency. This series may include, but is not limited to: holder report and remittance submitted to the Virginia Department of the Treasury, Division of Unclaimed Property. COV 55-210.24.1	007029	5 Years after end of state fiscal year	Confidential Destruction
<u>Vendor Files</u> This series documents the agency's dealing with various vendors who provide goods and services. This series may include, but is not limited to: correspondence, contracts, and agreements.	012154	0 Years after no longer administratively useful	Non-confidential Destruction
<u>Workers' Compensation Records</u> This series documents claims filed based on work-related injury or illness. This series may include, but is not limited to: claims, application for benefits, wage documents used to determine compensation, and payment documentation.	012158	5 Years after end of state fiscal year	Confidential Destruction