

Schedule 60

PUBLIC ACCOUNTANCY BOARD

DECEMBER 20, 2001

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

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

	SCHEDULE NUMBER 60
	AGENCY, BOARD OR COMMISSION Board of Public Accountancy Records
	DIVISION, BUREAU OR OTHER UNIT Supersedes Edition of November 10, 1997

TO: STATE RECORDS ADMINISTRATOR STATE OF NEBRASKA
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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>Annette S. Harman</i>	DATE
TITLE <i>Executive Director</i>	<i>12-17-01</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>	DATE <i>Dec. 18, 2001</i>
STATE ARCHIVIST	

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 * <i>Jan A. Lalle</i>	DATE <i>Dec 20, 2001</i>
ADMINISTRATOR	

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**, including paper, microfilm, diskettes, optical disks, CDs, DVDs, servers, computer hard drives, etc. 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 60 – PUBLIC ACCOUNTANCY BOARD

60-2 CERTIFIED PUBLIC ACCOUNTANTS AND REGISTERED PUBLIC ACCOUNTANTS FILES

All pertinent information relative to examination scores, certificate issuance, initial registration, licensure, and disciplinary information.

Dispose of upon verification of CPA or PA's death or after 80 years, whichever is sooner.

60-5 CONTINUING PROFESSIONAL EDUCATION RECORDS

Reports filed each year by CPA's and PA's showing attendance at continuing professional education (CPE) courses and sponsors, reports of attendance by sponsors, and other supporting CPE material.

Dispose of after 5 years.

60-6 QUALITY ENHANCEMENT PROGRAM (QEP)

Formerly PEP (Positive Enforcement Program Reports. Reports and requests for exemption files by CPA and PA practice units on an annual basis for the QEP program.

REPORTS AND REQUESTS FOR EXEMPTION: Dispose of 3 years after year of review.

RATINGS RECEIVED AND EXEMPTIONS GRANTED: Dispose of after 20 years or when the practice unit has dissolved, whichever is sooner.

60-7 CERTIFIED PUBLIC ACCOUNTANT AND PUBLIC ACCOUNTANT FIRM FILES

All pertinent information relative to registration, licensure, and disciplinary information for CPA and PA firms.

Dispose of after 20 years or when the practice unit has dissolved, whichever is sooner.

60-8 CERTIFIED PUBLIC ACCOUNTANT EXAMINATION CANDIDATE FILES

All pertinent information relative to applicants and candidates for the CPA examination that have been unsuccessful in passage of the examination.

Dispose of after five years of inactivity.

DELETED RECORDS

60-1 CARD RECORD FILE (OBSOLETE 1997)

60-3 CERTIFIED PUBLIC ACCOUNTANTS EXAMINATION PAPERS AND GRADE REPORTS (OBSOLETE 1997)

RECORDS DISPOSITION REPORT

TO: SECRETARY OF STATE RECORDS MANAGEMENT DIVISION 440 S. 8TH STREET SUITE 210 LINCOLN, NE 68508-2294	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