

Schedule 32

AUDITOR OF PUBLIC ACCOUNTS

July 24, 2017

Nebraska Records Management Division
3242 Salt Creek Circle
Lincoln, NE 68504
(402) 471-2559

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

SCHEDULE

32

AGENCY, BOARD OR COMMISSION
AUDITOR OF PUBLIC ACCOUNTS

DIVISION, BUREAU OR OTHER UNIT

Superseded by Edition of October 4, 2000

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

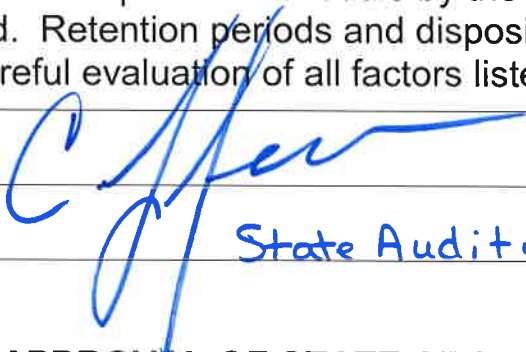
PART I – AGENCY STATEMENT:

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

TITLE

DATE


State Auditor

7/24/17

PART II – APPROVAL OF STATE ARCHIVES:

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

DATE



7/12/2017

PART III – APPROVAL OF AUDITOR OF PUBLIC ACCOUNTS:

The attached schedule has been reviewed, all audit material has been properly identified, and this schedule is approved as submitted.

SIGNATURE

DATE



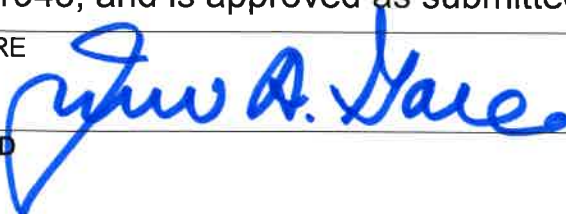
7/24/17

PART IV – APPROVAL OF 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

DATE



7/24/17

INSTRUCTIONS FOR USING THIS SCHEDULE

Records retention and disposition schedules are designed to serve as your records management guideline 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. This retention schedule, which is approved by the State Records Administrator, provides 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. Unless there is pending or on going, legal action, records request, or audit.
3. For records requiring a review of, or transfer to the **NE State Historical Society (State Archives)**, your agency is required to contact the State Archives to negotiate the transfer. Additionally, **once the records are accessioned into their collection, they become the property of the State Archives** (Neb. Rev. Stat. §82-105). The State Archives may remove selected records in accordance with standard archival practices to ensure efficient access, organization and enduring historical value (Neb. Rev. Stat. §82-107). Please contact their office by calling (402) 471-4783.
4. Complete a Records Disposition Report for the records you dispose. The Records Disposition Report form is located on the Secretary of State Records Management website. https://appengine.egov.com/apps/ne/sos_records_disposition_report. This report establishes that the destruction was performed in your normal course of business.

NON-SCHEDULED RECORDS

Contact a Records Management Specialist 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 Specialist in Records Management can assist you with the schedule update, which may involve adding new records series and making revisions to existing items. Keeping your schedule current will ensure 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 the Records Management Specialist in Records Management. They will help you with any questions the schedule may present, including: transferring records to the State Records Center or microfilming records, scanning records, etc.

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402-471-2559**

**SCHEDULE 32
AUDITOR OF PUBLIC ACCOUNTS**

July 24, 2017

Retention requirements are for all records, regardless of the media on which they reside, unless otherwise noted.

Supersedes Edition of October 4, 2000

ITEM NUMBER	RECORD TITLE	DESCRIPTION/EXAMPLES	RETENTION	REFERENCE/COMMENTS
32-1	AUDIT REPORTS: ISSUED	Audits prepared by the Auditor of Public Accounts.	10 years	
32-2	AUDIT REPORTS: FILED	Political subdivision audits or waivers that are submitted to the Auditor's office.	5 years	
32-3	AUDIT WORKING PAPERS	Includes all files and work papers related to audits issued by the Auditor's office	7 years	
32-4	BOND FILINGS	Political subdivision bond registrations; numeric, notating issuance and call or cancellation.	Dispose of after satisfaction of bond issue.	
32-5	BUDGETS	Includes county, municipal, and political subdivision budgets such as townships, fire districts, school districts, etc.	5 years.	
32-6	REPORTS	Reports sent into the Auditor's office, including Retirement Reports, Attorney Drug Reports, Interlocal Agreement Reports, and Forfeiture Reports.	5 years	
32-7	AUDIT CONTRACT RECORDS			See 124-7