

Updated Disposition Report instructions and address 11/2022
No changes were made to records retention

Schedule 127

NEBRASKA INTERGOVERNMENTAL RISK MANAGEMENT ASSOCIATION (NIRMA) AND NIRMA II

August 17, 2010

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

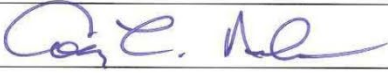
**REQUEST FOR APPROVAL
OF RECORDS RETENTION
AND DISPOSITION SCHEDULE**

SCHEDULE	127
AGENCY, BOARD OR COMMISSION	NEBRASKA INTERGOVERNMENTAL RISK MANAGEMENT ASSOCIATION (NIRMA) AND NIRMA II
DIVISION, BUREAU OR OTHER UNIT	

**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	Executive Director	DATE August 4, 2010

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 8/10/2010
-----------	---	----------------

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 8/11/10
-----------	---	--------------

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 8/17/10
-----------	---	--------------

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 Local Agencies General Records Schedule #24 contains those records common to most local 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 this 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 General Records Schedule #24 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**. The State Archives may remove selected records in accordance with standard archival practices to ensure efficient access, organization and enduring historical value (Nebr. 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.

**Records Management Division
3242 Salt Creek Circle
Lincoln, NE 68504
402-471-2559**

INDEX

SCHEDULE 127 NEBRASKA INTERGOVERNMENTAL RISK MANAGEMENT ASSOCIATION (NIRMA) AND II

	Item	Page
ADMINISTRATIVE	127-1	6
CLAIM FILES CONTENTS WITHOUT ANNUITY OR MINORS INVOLVED.....	127-1-1	6
CLAIM FILES WITH ANNUITY INVOLVED	127-1-2	6
CLAIM FILES WITH MINORS INVOLVED	127-1-3	6
CLAIM FILES INVOLVING LITIGATION.....	127-1-4	7
CORRESPONDENCE WITH NIRMA MEMBERS.....	127-1-5	7
INSURANCE DOCUMENTS.....	127-1-6	7
MANAGED CARE PLAN DOCUMENTS	127-1-7	7
POOL ORGANIZATIONAL DOCUMENTS	127-1-8	7
RFP'S 13 AND PROPOSALS	127-1-9	7
REPORTS	127-1-10	7
SAFETY AUDIT RECORDS/REPORTS BY MEMBERS	127-1-11	7
BOARD/COMMITTEES	127-2	8
ELECTION RECORDS	127-2-1	8
MEETING AGENDAS	127-2-2	8
MEETING NOTICES.....	127-2-3	8
MINUTES.....	127-2-4	8
RESOLUTIONS	127-2-5	8
MEMBERSHIP RECORDS	127-3	8
ASSIST RECORDS	127-3-1	8
BILLING INVOICES FOR PREMIUM CONTRIBUTIONS	127-3-2	8
CONTRACTS/AGREEMENTS OF MEMBERS.....	127-3-3	8
PAYROLL AUDITS	127-3-4	9
POLICIES	127-3-5	9
PROPERTY APPRAISALS	127-3-6	9
TRAINING RECORDS.....	127-3-7	9
UNDERWRITING FILES.....	127-3-8	9
FINANCIALS	127-4	9
ACCOUNTING RECORDS	127-4-1	9
ACTUARIAL REPORTS	127-4-2	9
BANKING RECORDS (NON-INVESTMENTS).....	127-4-3	9
BUDGET RECORDS	127-4-4	10
DEPARTMENT OF INSURANCE RECORDS	127-4-5	10

EXPENSE RECORDS	127-4-6	10
FORM 1099'S	127-4-7	10
TAX RECORDS	127-4-8	10
MISCELLANEOUS	127-5	10
CONFERENCE PLANNING AND PRESENTATION		
MATERIALS.....	127-5-1	10
INTERCHANGE MAGAZINE	127-5-2	10
RECORDS DISPOSITION FORM (BLANK)		12
SAFETY MANUALS.....	127-5-3	10
Y2K MATERIALS.....	127-5-4	10

SCHEDULE 127 – NEBRASKA INTERGOVERNMENTAL RISK MANAGEMENT ASSOCIATION (NIRMA) AND NIRMA II

Electronic Records – Retention follows the same retention as paper records.

ITEM NUMBER	RECORD TYPE	INCLUDES	RETENTION PERIOD	COMMENTS
127-1	ADMINISTRATIVE			
127-1-1	Claim Files Contents Without Annuity or Minors Involved	Worker’s Compensation and Property/Casualty (Records stored electronically in Riskmaster)	Dispose of 7 years after all elements of the claim are resolved and the file is closed, unless otherwise retained for business purposes as determined by Executive Director.	Nebraska Department of Insurance Regulations, Chapter 60.004.01, expanded as necessary for business needs
127-1-2	Claim Files with Annuity Involved	Worker’s Compensation and Property/Casualty (Records stored electronically in Riskmaster)	Dispose of 3 years beyond life of annuity or 7 years from file closure date, whichever is longer, unless otherwise retained for business purposes as determined by Executive Director.	Nebraska Department of Insurance Regulations, Chapter 60.004.01, expanded as necessary for business needs
127-1-3	Claim Files with Minors Involved	Worker’s Compensation and Property/Casualty (Records stored electronically in Riskmaster)	Dispose of 3 years beyond minor reaching age of majority or 7 years from file closure date, whichever is longer, unless otherwise retained for business purposes as determined by Executive Director.	Nebraska Department of Insurance Regulations, Chapter 60.004.01, expanded as necessary for business needs
127-1-4	Claim Files – Involving Litigation		Dispose of 7 years after closure of file or end of litigation or when no longer of reference value as determined by Legal Counsel; whichever is longer.	

Nebraska Intergovernmental Risk Management Association (NIRMA) and NIRMA II

ITEM NUMBER	RECORD TYPE	INCLUDES	RETENTION PERIOD	COMMENTS
127-1	ADMINISTRATIVE			
127-1-5	Correspondence	Correspondence with NIRMA Members, Non-Members and Other Companies	See SCHEDULE 24 GENERAL RECORDS FOR LOCAL AGENCIES, COMMUNICATION/ CORRESPONDENCE, Item 24-1-9.	
127-1-6	Insurance Documents	Policy Forms	Life of Organization and thereafter according to dissolution plan. See POOL ORGANIZATIONAL DOCUMENTS, Item 127-1-8 (Formation Agreements).	
127-1-7	Managed Care Plan Documents	Agreements	See SCHEDULE 24 GENERAL RECORDS FOR LOCAL AGENCIES, CONTRACTS AND AGREEMENTS, Item 24-1-13.	
127-1-8	Pool Organizational Documents	Historical Documents of Formation; Bylaws; Documents Relating to Procedures and Governance for Pool	Life of Organization, subject to review by State Archives for possible accession.	
127-1-9	RFPs and Proposals		See SCHEDULE 24 GENERAL RECORDS FOR LOCAL AGENCIES, CONTRACTS AND AGREEMENTS, Item 24-1-13.	
127-1-10	Reports	Loss Runs; Riskmaster Reports	See SCHEDULE 24 GENERAL RECORDS FOR LOCAL AGENCIES, STUDIES AND REPORTS, Item 24-1-31.	
127-1-11	Safety Audit Records/ Reports by County	Road Signing, Shop Safety, General Safety Audits, Sheriff's Office, Courthouse Security, Jails	Dispose of 3 years after all actions have been resolved.	

Nebraska Intergovernmental Risk Management Association (NIRMA) and NIRMA II

ITEM NUMBER	RECORD TYPE	INCLUDES	RETENTION PERIOD	COMMENTS
127-2	BOARD/ COMMITTEES			
127-2-1	Election Records		Dispose of 22 months after date of the election.	
127-2-2	Meeting Agendas	Exhibits; Attachments to Agendas	See SCHEDULE 24 GENERAL RECORDS FOR LOCAL AGENCIES, MEETING MINUTES, Item 24-1-23.	
127-2-3	Meeting Notices		See SCHEDULE 24 GENERAL RECORDS FOR LOCAL AGENCIES, MEETING MINUTES, Item 24-1-23.	
127-2-4	Minutes		See SCHEDULE 24 GENERAL RECORDS FOR LOCAL AGENCIES, MEETING MINUTES, Item 24-1-23.	
127-2-5	Resolutions		Dispose of after rescinded or amended, subject to review by State Archives for possible accession.	
127-3	MEMBERS			
127-3-1	ASSIST Program Records	Applications, Award Letters	Accepted: Dispose of 3 years after award. Rejected: Dispose of 1 year after decision.	
127-3-2	Billing Invoices for Premium Contributions.	Letters accompanying Billing Invoices, MOD Calculations	See SCHEDULE 24 GENERAL RECORDS FOR LOCAL AGENCIES, ACCOUNTS RECEIVABLE, Item 24-2-3.	
127-3-3	Contracts/Agreements of NIRMA Members	Membership Resolutions, Recommitment Resolutions, other Agreements	Life of organization and thereafter according to dissolution plan. See POOL ORGANIZATIONAL DOCUMENTS, Item 127-1-8 (Formation Agreements).	Necessary for business purposes.

Nebraska Intergovernmental Risk Management Association (NIRMA) and NIRMA II

ITEM NUMBER	RECORD TYPE	INCLUDES	RETENTION PERIOD	COMMENTS
127-3	MEMBERS			
127-3-4	Payroll Audits		Retain the documentation from 2 most recent audits and dispose of all others.	29 U.S.C. §211(c); 29 C.F.R. 516-5 & 516.6.
127-3-5	Policies	Memorandums of Coverage	Life of Organization and thereafter according to dissolution plan. See POOL ORGANIZATIONAL DOCUMENTS, Item 127-1-8 (Formation Agreements).	Standard Industry Practice.
127-3-6	Property Appraisals		Dispose of 5 years after superseded.	Appraisals are updated on a continual basis as necessary; complete re-appraisal process for all members takes 5 years.
127-3-7	Training Records		Dispose of after 4 years.	
127-3-8	Underwriting Files		Life of Organization and thereafter according to dissolution plan. See POOL ORGANIZATIONAL DOCUMENTS, Item 127-1-8 (Formation Agreements).	Standard Industry Practice.
127-4	FINANCIALS			
127-4-1	Accounting Records	General Ledger; Accounts Payable; Accounts Receivable; Journal Entries; Financial Statements	Dispose of after 7 years, provided audit has been completed. ¹	Nebraska Department of Insurance Regulations, Chapter 56, 013.02.

Nebraska Intergovernmental Risk Management Association (NIRMA) and NIRMA II

ITEM NUMBER	RECORD TYPE	INCLUDES	RETENTION PERIOD	COMMENTS
127-4	FINANCIALS			
127-4-2	Actuarial Reports		Dispose of after 7 years, provided audit has been completed. ¹	Nebraska Department of Insurance Regulations, Chapter 56, 013.02; Chapter 69, 007.06.
127-4-3	Banking Records (Non-Investments)	All Cleared Checks; Deposit Records	Dispose of after 7 years, provided audit has been completed. ¹	Nebraska Department of Insurance Regulations, Chapter 56, 013.02.
127-4-4	Budget Records		Dispose of after 7 years, provided audit has been completed. ¹	Nebraska Department of Insurance Regulations, Chapter 56, 013.02.
127-4-5	Department of Insurance Records	Quarterly & Annual Compilations; Orders of Approval; Dividend Applications	Life of organization and thereafter according to dissolution plan. See POOL ORGANIZATIONAL DOCUMENTS, Item 127-1-8 (Formation Agreements).	Necessary for business purposes.
127-4-6	Expense Records	Paid Invoices; Check Stubs	Dispose of after 7 years, provided audit has been completed. ¹	IRS Publications 15 & 583.
127-4-7	Form 1099's		Dispose of after 7 years, provided audit has been completed. ¹	Nebraska Department of Insurance Regulations, Chapter 56, 013.02.
127-4-8	Tax Records	Tax returns; Proof of Deductions; Employment Tax Records	Dispose of after 7 years, provided audit has been completed. ¹	IRS Publications 15 & 583; FUTA.

Nebraska Intergovernmental Risk Management Association (NIRMA) and NIRMA II

ITEM NUMBER	RECORD TYPE	INCLUDES	RETENTION PERIOD	COMMENTS
127-5	MISCELLANEOUS			
127-5-1	Conference Planning & Presentation Materials		Dispose of after 5 years or when no longer of administrative or reference value as determined by Communication & Events Manager, whichever is longer.	
127-5-2	Interchange Magazine		See SCHEDULE 24 GENERAL RECORDS FOR LOCAL AGENCIES, PUBLICATION FILE, Item 24-1-27.	
127-5-3	Safety Manuals	OSHA Reference Manuals, BLR Safety Information	Dispose of after superseded.	
127-5-4	Y2K Materials		Immediately dispose of obsolete records.	

NOTES

1. These records may be disposed of after the required retention period, provided the audit has been completed with the audit report released and all related audit comments resolved. Check with the organization that performed the audit, and, if applicable, the Federal cognizant agency if there is a question whether resolution is complete. For records retention purposes only, the issuance of an audit waiver (or an Unaudited Financial Statement for villages) by the Auditor of Public Accounts shall take the place of an actual audit.