

Volume No. 1 - Policies and Procedures	TOPIC NO.	21005
Function No. 20000 - General Accounting	TOPIC	RECORDS RETENTION AND DISPOSITION
Section No. 21000 - Records Retention and Disposition	DATE	9/1/93

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OVERVIEW

The Department of Accounts (DOA) and the Virginia State Library and Archives (VSLA), with the concurrence of the Auditor of Public Accounts, have established minimum retention periods for most State agency fiscal record series. These retention periods are based on intensive reviews of fiscal records in the central administrative and fiscal agencies, and at the individual agency level. These minimum retention periods apply to all records relating to payroll, and all receipt and disbursement transactions accounted for through DOA and balanced against the Commonwealth Accounting and Reporting System (CARS). Minimum retention periods are listed in this document and VSLA General Retention and Disposition Schedule (GS) Number 102.

An effective records retention and disposal program assists each agency by minimizing the space and equipment required to store records, and ensures the preservation of permanently valuable records. The policies and procedures detailed in this section were developed in cooperation with the Virginia State Library. Make any inquiries concerning records retention and disposition directly to the Records Management Section, Archives and Records Division, Virginia State Library and Archives, 11th at Capitol Square, Richmond, Virginia 23219. Telephone (804) 786-5634.

POLICY

100 State Library Requirements

Public records, as defined in Section 42.1-77 of the Code of Virginia, means "all written books, papers, letters, documents, photographs, tapes, microfiche, microfilm photostats, sound recordings, maps, other documentary materials or information in any recording medium regardless of physical form or characteristics, including data processing devices and computers, made or received in pursuance of law or in connection with the transaction of public business by any agency of the State Government or its political subdivisions."

As further defined by this section, agency means "all boards, commissions, departments, divisions, institutions, authorities, or parts thereof, the Commonwealth or its political subdivisions and shall include the offices of constitutional officers."

Section 42.1-79, Chapter 7 of the Code of Virginia vests the records management function of state government in the State Library Board. The State Library is the official custodian and trustee for the Commonwealth of all public records transferred to it from any public office of the Commonwealth or any political subdivision. The Board regulates the preservation, storage, filing, microfilming, management, and destruction of public records by all agencies. Section 42.1-79 also authorizes the Board to appoint a State Archivist, responsible to the State Librarian for establishing procedures to effectively manage public records under Section 42.185. The Archives and Records Division of the Virginia State Library administers the records program for all state agencies.

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POLICY (Continued)

100 State Library Requirements (Continued)

Section 42.1-85 of the Code of Virginia directs the State Librarian to administer a records management program for the application of efficient and economical management methods to the creation, utilization, maintenance, retention, preservation, and disposal of public records consistent with rules, regulations or standards promulgated by the State Library Board, including operations of a records center or centers. It is the duty of the State Librarian to establish procedures and techniques for the effective management of public records, to make continuing surveys of paper work operations, and to recommend improvements in current records management practices, including the use of space, equipment, and supplies employed in creating, maintaining and servicing records. It is the duty of any agency with public records to cooperate with the State Librarian in conducting surveys and to establish and maintain an active, continuing program for the economical and efficient management of the records of such agency.

Section 42.1-86 of the Code of Virginia provides that the State Librarian in cooperation with the head of each agency, establishes and maintains a program for the selection and preservation of public records considered essential to the operation of government and for the protection of the rights and interests of persons. Those public records deemed unnecessary for the transaction of the business of any agency, yet deemed to be of administrative, legal, fiscal or historical value, may be transferred with the consent of the State Librarian to the custody of the State Library. No agency shall destroy, discard, sell or give away public records without first offering them to the State Library for preservation.

200 Federal Requirements

The Federal government regulates the retention and custody of many records generated and held by public agencies. These requirements are detailed in the Code of Federal Regulation (C.F.R.), and amended daily in the Federal Register (F.R.). The requirements affect public agencies principally as employers and recipients of grants-in-aid from federal agencies, but the range of possible restriction is too broad to discuss here in detail.

The Guide to Record Retention Requirement, published by the Office of the Federal Register, National Archives and Records Administration, is a comprehensive digest of requirements. Details of these requirements must be determined from the C.F.R., the F.R., and the federal agency involved. Public agencies can request assistance from the Records Branch in determining the existence and nature of any federal requirements affecting their records. This assistance does not constitute legal advice.

PROCEDURES

All records to be sent to the VSLA for storage must be covered by a State General Schedule (GS-101 through GS-111), or by a special "agency" schedule. Permanent records are transferred to the Archives and Records Division, Virginia State Library, for archival storage. Non-permanent records are transferred to Archives and Records Division for temporary storage and future disposition. Submit a completed "Records Transfer List and Receipt" (Form RM-17). **Do not send the records until the VSLA notifies the Designated Records Manager or contact person to schedule the shipment and transfer of the records.** Receipts are given for all materials accepted by the Archives and Records Division.

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PROCEDURES (Continued)

Transferred records may be used in the Archives, or the Records Center, or to the agency on request. Arrangements have been made for the transfer of all general ledgers produced by CARS (on microfiche) after July 1, 1978, to the Archives and Records Division, Virginia State Library, for permanent storage. General ledgers dated before July 1, 1978, produced by DOA have been transferred also to the Archives for permanent storage.

Destruction of any public records, whether by general or special schedule, must be approved in advance by the Records Management Section, Virginia State Library and Archives. Submit a completed "Certificate of Records Disposal" (Form RM-3) to the Records Management Section by the following procedure.

- Forms** The "Certificate of Records Disposal (RM-3)" is a three part form with instructions printed on the back. Contact the Records Management Section, Virginia State Library and Archives, Richmond, VA 23219 for copies. Telephone (804) 786-5634.
- Completion** Complete the forms according to the instructions. Do not alter the forms. Contact the Records Management Section if questions arise. Instructions are included in the VSLA A Manual for Public Records Management in the Commonwealth of Virginia.
- Distribution** Retain the bottom copy in the agency as an interim record. Forward the two top copies to Agency Records Manager for review and signature. Send the two top copies to the Records Management Section for review and approval.
- Approval** The Records Management Section reviews the RM-3, comparing it to the applicable schedules for compliance with the disposal standards. Records not meeting the standards will be struck from the RM-3 before approval, and the agency notified of the reasons. The top copy will be retained in the Records Management Section as a permanent record. The second copy will be returned to the agency.
- Authorization** The state approved RM-3 form, after its return, is an individual agency's authority to act in disposing of records according to the applicable schedule. No records may be disposed of without an applicable schedule and an approved RM-3.
- Disposal** Most records may be disposed of by any convenient and economical means. Consult the state waste paper contract to dispose of larger quantities. All records restricted from public access under the provisions of the Freedom of Information Act and Privacy Protection Act must be destroyed in a manner preventing accidental disclosure of protected information. To determine what records are protected, consult A Manual for Complying with the Freedom of Information Act and the Privacy Protection Act, Department of Management Analysis and Systems Development, 1980, for guidance. Copies are available from the Department of Information Technology.

INTERNAL CONTROL

Not applicable.

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RECORDS RETENTION

The required minimum retention periods for all state agencies are as follows:

1. DPS/DOA Copies with Original Documentation - Retain five (5) years after the close of the fiscal year of creation, or until the agency has been audited by the Auditor of Public Accounts, whichever is longer, and then destroy. See, also, VSLA General Retention and Disposition Schedules, Number 102 and 110 (GS-102 and GS-110).
2. Electronic Data Processing Recording Media - Retain one tape copy of transaction history files, and master and table files as of the year end to which such files relate, for five years after the close of the fiscal year of creation, or until audit of the agency by the Auditor of Public Accounts, whichever is longer, and then destroy. See, also, VSLA GS-102 and GS-110.
3. Original Copies of Data Processing Reports in Hardcopy or Micrographic Media - Retain summary reports for five (5) years or until the agency has been audited by the Auditor of Public Accounts, whichever is longer, and then destroy. See, also, VSLA GS-102 and GS-110.
4. Agency Level Originals - Retain in accordance with the agency's Memorandum of Understanding (MOU), a decentralization of financial records agreement with DOA, for five (5) years or until the agency has been audited by the Auditor of Public Accounts, whichever is longer, then destroy.

In accordance with this agreement, DOA is delegating the responsibility to retain and restore certain financial documents in the Agency, and the Agency agrees to comply with the provisions contained in the MOU.
5. Agency Level Copies Required for Audit - Retain three (3) years after the fiscal year of creation, or until audit of the agency by the Auditor of Public Accounts, whichever is longer, and then destroy. See, also, VSLA GS-102.
6. Agency Level Copies Not Required for Audit - Retain and destroy according to administrative need, but retain no longer than five (5) years after the close of the fiscal year of creation. See, also, VSLA GS-102.

Exceptions to the rules are as follows:

1. W-2 Form, Copy D - Retain five years from close of the year reported on the form, and then destroy. See, also, VSLA General Retention and Disposition Schedule, Number 102.
2. Records Created In or Before 1904 - Retain permanently. Contact the Archives and Records Division, Virginia State Library and Archives, at 786-5634 to request records be considered for archival storage.
3. General Ledgers through FY 1927/28 - Retain permanently. All general ledgers produced by CARS (on microfiche) after 7/1/78 are transferred to the Virginia State Library and Archives for permanent storage. Contact the Archives and Records Division, Virginia State Library and Archives at 786-5634 to have agency ledgers considered for archival storage. Retain and destroy all other ledgers according to the VSLA approved retention and disposition schedules.
4. Records Required for Pending, Ongoing, or Unresolved Litigation, Audits or Claims - Retain until completion, resolution, or negotiation of settlements, and then retain and destroy according to the VSLA approved retention and disposition schedules. See, also, VSLA GS-102.

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RECORDS RETENTION (Continued)

Records not meeting these qualifications or not listed on GS-102 must be separately appraised, and scheduled on a "Records Retention and Disposition Schedule" (Form RM-2) approved by the Virginia State Library and Archives and the Department of Accounts. The Records Management Section, Virginia State Library and Archives, will assist any agency in the preparation of special schedules. [A Manual for Public Records Management in the Commonwealth of Virginia](#) also provides guidance for the preparation of schedules, and is available from the Records Management Section.

DOA CONTACT

Assistant Director, Finance and Administration
Voice: (804) 692-0245
Email: admin@doa.virginia.gov

SUBJECT CROSS REFERENCE

Not Applicable