

County Auditor's (AU) – Spring Conference 2024

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Overview



Check out the design for the new IARA building going in downtown Indianapolis in 2026!

- Retention Schedules & Record Series
- AU Retention Schedule
- If you can Destroy Records...
- · Recent FAQ Examples
- Question & Answer

County / Local Records Analyst



Madison Young

- Assist county/local govt offices with their records among many other tasks!
- Partner with Amy C on presentations & education
- · County/local retention schedule history project
- · Help lead monthly Chats and taskforces to update schedules
- Secretary, Oversight Committee on Public Records (OCPR)
- · Answer your RM questions!

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Retention Schedules & Record Series

Retention Schedules

IARA creates **records retention schedules** to make it as easy as possible for you, listing and describing

- the **categories** of records commonly created by your office
- how long to keep the records in each category
- what happens to those records both during and after that time period

A **retention schedule is a collection of record series** in much the same way that a **dictionary is a collection of definitions**, except that a record series both defines a type of record *and* tells you what need to be done with it.

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Where to find retention schedules Services For Government Indiana Indiana Archives and Records Administration IARA's website (in.gov/iara) Services for Government > County/Local Retention **County/Local Retention Schedules** Schedules Or When searching for the correct record series to apply to a set of records, Records Custodians should first reference their office-specific schedule. If no record series listed there seems to cover your records, check the broader categories on the Email IARA's Records County/Local General Retention Schedule (GEN). If nothing on the GEN schedule seems to apply to your records either, contact IARA's County/Local Records Management Management staff cty@iara.in.gov be aware that the search results will also include record series that belong to state agencies, which cannot be used f county or local records. If you see a Record Series Number that begins with the letters "GR" or contains no letters at all, All retention schedules can be found on the **IARA** website

Retention Schedules (2)

1. Office-specific

lists all the record series that belong to a general function of county or local government, rather than any specific county, city, or other political subdivision.

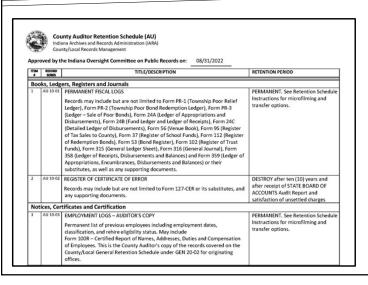
So, the County Auditor (AU) retention schedule applies to all auditor's offices at the county/local level in the state of Indiana, the Local Health Dept. retention schedule applies to all local health depts. in the state of Indiana, etc.

2. County/Local General

contains broad and common record series that can apply to **all** units of county or local government. Those record series should only be used, however, if there isn't an applicable record series on the specific retention schedule for your type of government office.

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Office-Specific: County Auditor (AU)



- This Retention Schedule is divided into seven (7) categories:
 - 1. Books, Ledgers, Registers and Journals
 - 2. Notices, Certificates and Certification
 - 3. Tax Records
 - 4. Reports, Statements and Petitions
 - 5. Contract Bids
 - 6. Budget Estimates and Fund Encumbrances
 - 7. Asset Inventories

County/Local General Retention Schedule (GEN)



- This Retention Schedule is divided into five
 (5) categories:
 - 1. Administrative
 - 2. Accounting and Finance
 - 3. Personnel
 - 4. Publications and Reports
 - 5. Audio, Video and General Media
- GEN schedule is applicable to *ALL* offices in addition to their office specific Retention Schedule.

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GEN 10-27 PERSONNEL FILES

Current retention period:

23 GEN 10-27

PERSONNEL FILES

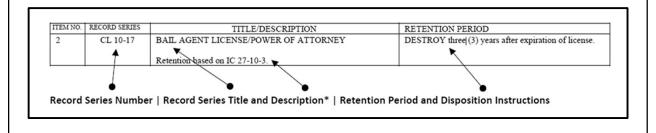
Records documenting the job history of agency workers, including full-time, part-time and temporary employees, paid or unpaid interns, and paid or unpaid volunteers. Records may include application for employment with the government unit, PERF forms, request for leave, performance appraisals, memos, correspondence, complaint/grievance records, miscellaneous notes, examination records, copies of employee tax documents, benefit elections, and public employee union information. Disclosure of these records may be affected by IC 5-14-3-4(b)(2),(3),(4),(6), and (8).

PERSONNEL

DESTROY/DELETE 10 years after employee separates from service AND after verifying that employee name, job title, employment dates, and rehire eligibility status have been added to a permanent log of former employees under RS GEN 20-02.

Record Series

Record Series includes a Number #, Title & Description, and Retention & Disposition instructions



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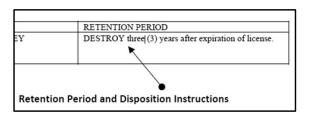
Retention Periods

Retention period instructions may include:

- 1. Information on how long the records need to remain
- 2. What finally happens to your records after their retention period is over

Examples:

PERMANENT, PERMANENT & CRITICAL, DESTROY/DELETE, RETAIN, etc.



When it says, "DESTROY" or NON-PERMANENT records

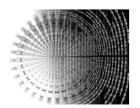
If a record series says "DESTROY" on the retention period, these are non-permanent records, and they may be kept in ANY format or media.

- One format may be better than another for **easy access**; one medium may be better than another at **preserving** records for a long time.
- The order of importance is the other way around: how long you are required to keep a record should be one of the first things you consider when you're choosing the best media and formats to balance your access and preservation requirements.

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Electronic Records





- SAME record keeping requirements as paper records, doesn't matter the media and format, it's about the content or type of information.
- **Handbook, pages 23-26,** OCPR Policies 20-01 and 20-02, Electronic Records Guidelines, Retaining Email Records Quick Reference, Recommended Capabilities for Electronic Recordkeeping Systems
- To find these ER publications/policies, check IARA's Website, iara.in.gov
- 2 Electronic Records Archivists Anna Lucas and Kalita Lopez! Contact them at erecords@iara.in.gov

PERMANENT or CRITICAL records

•**Records marked PERMANENT:** Only one Copy of Record is required to exist, but IARA recommends that copy be physical (paper or microfilm) unless the original format makes it impossible to create a physical copy. You can digitize in addition to microfilming or keeping the paper, but it is *not* a best practice to only keep a digital copy of permanent records.

•Any records marked **PERMANENT AND CRITICAL:** It is a best practice to microfilm records marked PERMANENT AND CRITICAL. You can digitize *in addition* to filming, but IARA does not recommend maintaining these records in electronic-only format.

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Critical Records Program - NEW!

- Provides support through guidance and policies developed to assist state and local governments in making defensible and sustainable decisions about how they create, maintain, access, and preserve their records designated as CRITICAL on an Oversight Committee on Public Records approved retention schedule. This program was developed in accordance with IC 5-15-5.1-12.
- Critical Records are defined in IC 5-15-5.1 as records that are necessary to:
 - o Resume or continue governmental operations;
 - o Reestablish the legal and financial responsibilities of government in Indiana; or
 - o Protect and fulfill governmental obligations to the citizens of Indiana.
- If you have questions, reach out to cty@iara.in.gov. See the <u>Critical Records Program</u> webpage for more information.

No CRITICAL records on AU and only a few on the GEN.

REMEMBER...

When trying to locate the correct record series for a record...

First, always look at your *office-specific* retention schedule County Auditor (AU)

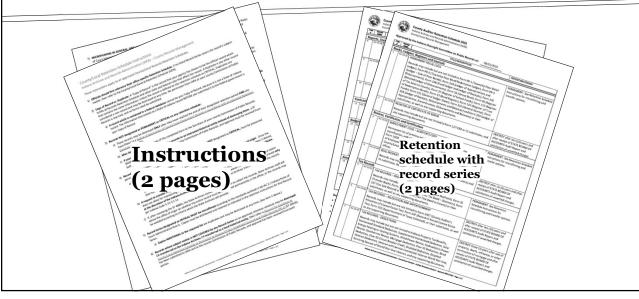
Second, look at the *GEN* retention schedule

Third, reach out to IARA (me) for help!

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AU Retention Schedule

What makes up the AU retention schedule packet?



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Books, Ledgers, Registers and Journals

1	AU 10-01	PERMANENT FISCAL LOGS Records may include but are not limited to Form PR-1 (Township Poor Relief Ledger), Form PR-2 (Township Poor Bond Redemption Ledger), Form PR-3 (Ledger – Sale of Poor Bonds), Form 24A (Ledger of Appropriations and Disbursements), Form 24B (Fund Ledger and Ledger of Receipts), Form 24C (Detailed Ledger of Disbursements), Form 56 (Venue Book), Form 9S (Register of Tax Sales to County), Form 37 (Register of School Funds), Form 112 (Register of Redemption Bonds), Form 53 (Bond Register), Form 102 (Register of Trust Funds), Form 315 (General Ledger Sheet), Form 316 (General Journal), Form 358 (Ledger of Receipts, Disbursements and Balances) and Form 359 (Ledger of Appropriations, Encumbrances, Disbursements and Balances) or their substitutes, as well as any supporting documents.	PERMANENT. See Retention Schedule Instructions for microfilming and transfer options.
2	AU 10-02	REGISTER OF CERTIFICATE OF ERROR Records may include but are not limited to Form 127-CER or its substitutes, and any supporting documents.	DESTROY after ten (10) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges

If a record series says "DESTROY" on the retention period, these are non-permanent records, and they may be kept in ANY format or media.

If a record series says "PERMANENT" on the retention period, IARA recommends that copy be physical (paper or microfilm) unless the original format makes it impossible to create a physical copy.

Notices, Certificates and Certification

3	AU 10-03	EMPLOYMENT LOGS – AUDITOR'S COPY Permanent list of previous employees including employment dates, classification, and rehire eligibility status. May include Form 100R – Certified Report of Names, Addresses, Duties and Compensation of Employees. This is the County Auditor's copy of the records covered on the County/Local General Retention Schedule under GEN 20-02 for originating offices.	PERMANENT. See Retention Schedul Instructions for microfilming and transfer options.
4	AU 10-04	REAL PROPERTY RECOVERY ACTIONS Records may include, but are not limited to, Tax Sale Certificate (Statutory) and its substitutes. Retention based on IC 34-11-2-5.	DESTROY after six (6) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.

If a record series says "DESTROY" on the retention period, these are non-permanent records, and they may be kept in ANY format or media.

If a record series says "PERMANENT" on the retention period, IARA recommends that copy be physical (paper or microfilm) unless the original format makes it impossible to create a physical copy.

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Tax Records

Tax			
5	AU 10-05	TAX RECORDS – PROPERTY TAXES Records may include, but are not limited to Form 9 (Tax Duplicate), Form 35 (Transfer Book), Form 63 (Ditch Tax Duplicate), Tax Deed – (Statutory), Form 137 (Tax Sale Record) and Form 137C (Tax Title Deed to County) or their substitutes, as well as any supporting documents.	PERMANENT. See Retention Schedule Instructions for microfilming and transfer options.
6	AU 10-06	TAX RECORDS – ALLOCATION AND APPORTIONMENT Records may include but are not limited to Form 24ET (County Auditor's Allocation of License Excise Tax), Form 24F (Record of Annual License Excise Tax), Form 102 (Apportionment of Taxes Collected), or their substitutes, as well as any supporting documents.	DESTROY after ten (10) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
7	AU 10-07	TAX RECORDS - DEDUCTIONS Records may include but are not limited to Indiana Property Tax Benefits, Homestead Standard Deduction, Supplemental Homestead Deduction, Solar Energy Heating or Cooling Systems, Wind Power Device, Hydroelectric Power Device, Geothermal Device, Mortgage Deduction, Over 65 Deduction, Blind Deduction, Over 65 Circuit Breaker Credit, Disabled Deduction, Disabled Veteran Deduction, Veteran with Service Connected, Veteran World War One, Surviving Spouse of World War One Veteran, and any supporting documents.	DESTROY three (3) years after sale of property, death, refinance, or other termination of mortgage and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.

If a record series says "DESTROY" on the retention period, these are non-permanent records, and they may be kept in ANY format or media.

If a record series says "PERMANENT" on the retention period, IARA recommends that copy be physical (paper or microfilm) unless the original format makes it impossible to create a physical copy.

Reports, Statements and Petitions

8	AU 10-08	COUNTY AUDITOR'S REPORT OF POOR RELIEF EXPENDITURES AND BUDGET ESTIMATES Records may include but are not limited to Form PR-6 or its substitutes, and any supporting documents.	DESTROY after three (3) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
9	AU 10-09	TAX SALE PETITIONS AND COST STATEMENTS Records may include but are not limited to Forms 137B (Statement of Costs Paid on Tax Sale Property), 137W (Petition: For Waiver of Delinquent Taxes, Special Assessments, Interest, Penalties and Costs Assessed Against Property and Transfer of Title of Property of Petitioner) or their substitutes, as well as any supporting documents.	DESTROY after ten (10) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
10	AU 14-01		PERMANENT. See Retention Schedule Instructions for microfilming and transfer options

If a record series says "DESTROY" on the retention period, these are non-permanent records, and they may be kept in ANY format or media.

If a record series says "PERMANENT" on the retention period, IARA recommends that copy be physical (paper or microfilm) unless the original format makes it impossible to create a physical copy.

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Contract Bids

Con	tract Bio	ds	
11	AU 10-10	CONTRACT BIDS Records may include but are not limited to Form 115 (Bidder's Record) or its substitutes, as well as any supporting documents.	DESTROY after ten (10) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.

If a record series says "DESTROY" on the retention period, these are non-permanent records, and they may be kept in ANY format or media.

One format may be better than another for **easy access**; one medium may be better than another at **preserving** records for a long time.

Budget Estimates and Fund Encumbrances

12	AU 10-11	AUTHORIZATION FOR ENCUMBRANCE OF GENERAL DRAIN IMPROVEMENT FUND Records may include but are not limited to Form 63G or its substitutes, as well as any supporting documents.	DESTROY after ten (10) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
13	AU 10-12	SCHOOL FUND MORTGAGE Records may include but are not limited to Form 132M or its substitutes, as well as any supporting documents.	PERMANENT. See Retention Schedule Instructions for microfilming and transfer options.

If a record series says "DESTROY" on the retention period, these are non-permanent records, and they may be kept in ANY format or media.

If a record series says "PERMANENT" on the retention period, IARA recommends that copy be physical (paper or microfilm) unless the original format makes it impossible to create a physical copy.

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Asset Inventories

14	AU 10-13	GENERAL FIXED ASSET ACCOUNT GROUP Records may include but are not limited to Form 146 or its substitutes, as well as any supporting documents.	PERMANENT. See Retention Schedule Instructions for microfilming and transfer options.
15	AU 10-14	INVENTORY SHEET Records may include but are not limited to Form 315A or its substitutes, as well as any supporting documents.	DESTROY after three (3) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.

If a record series says "DESTROY" on the retention period, these are non-permanent records, and they may be kept in ANY format or media.

If a record series says "PERMANENT" on the retention period, IARA recommends that copy be physical (paper or microfilm) unless the original format makes it impossible to create a physical copy.

Overview of Changes

Overview of Changes made 8/31/2022:

- The only change to a retention period is AU 10-04, moving from 5 years to 6 years.
- · All other changes to Record Series are updates to the descriptions and modernization of retention language.
- There is a new "Retention Schedule Instructions" cover sheet, which applies to all County/Local retention schedules, and is now treated as a separate publication from the schedule document. (For everyone's convenience, it will still be packaged with each schedule in the same pdf file.)

IARA will make changes to the Instructions as needed, update all pdf files on IARA's County/Local Retention Schedules web page, and notify County/Local Records Custodians that there has been an update to the Instructions, so they should download a new copy of their retention schedule.

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If you can Destroy Records...

If your record(s) can be destroyed...

If your record is on the AU or GEN retention schedules, and you've read its retention period and you can destroy those records...

fill out the **SF44905**, also called the **Notice of Destruction form** or "**NOD**" for short.

	TION OF COUNTY / LOC. IDS IN ACCORDANCE W TION SCHEDULE		402 West Wash Indone	Reset ND RECORDS ADMINISTRATION INECOMES MANAGEMENT Inglins Silved, Ricom 19472 oils, Indiana 45204 inglin 27 232-3360 it (billions in one
prometion	a retention schedule, or b) request paffice or transferring them to the in to Dispose of Unscheduled County	to transfer diana Arch Local Publi Record Se RA's Court	r records scheduled as F ness, use State Flams 30 iic Records (PR-1). nies Number is REQUIR ty / Local Records blans	PERMANENT to a local historical 505, Request for Exception to ED for all records listed garment section for more
Deathby records in accom Send one (1) conv of the	tence with the listed Record Series completed form to the secretary of ing and retein one (1) for your recor	Number an	of complete the Destruct	ion information fields on this form.
Sans of office	CONTACT INFORMA	TION	Cours	
Address (Number and oliver)	Title			2F colo
Name of contact person	Telephore number		E-risk address	
RECORD SERIES TITLE OF RECORDS TO BE DESTROYED	RECORD SERIES INFO DATE RANGE OF RECORD (III / 1999) In II / 1999)		RO SERIES NUMBER (RECUMED)	VOLUME (number of bases, rolls, etc.
	ь			
	DESTRUCTION INFOR			
These records were destroyed according to a rate			Oversight Conntities or	Public Records
Regulation of official destroying records.				egral (not), day year)
Printed name of efficies destroying records	Positi		Code	create dedicated (modific day, year)

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Notice of Destructi SF 44905	ion	NOTICE OF DESTRUCTI GOVERNMENT RECORD AN APPROVED RETENT when the be used only for decumenting in For requisit be dispused on words and leaf on a re- tool induced unity initiated of manifeming from the ASTRUCTORS 1. Conjugned A.C.S.	OS IN ACCORDANCE WI 10N SCHEDULE a destruction of records as <u>sched</u> lention schedule use State Form 30 the originating office or transferring:	TH COUNTY/LDC 402 West Wa Indian Telep E-re duled on an approved county. 1505. For requests to transfer re them to the indiana Archives, us	cords scheduled as PERMANENT to a se State Form 57236.
Instructions	$\qquad \Longrightarrow \qquad$	b. If the records do not ha Destroy records in accords Send one (1) copy of the or	ive a Record Series Number, use S	State Form 30505 as described a lumber and complete the Destru- our County Commission of Publi	uction Information fields on this form.
Contact Information	$\qquad \Longrightarrow \qquad$	Name of office Address (number and street) Name of contact person	CONTACT INFORMAT	County E-mail address	ZP code
Record Series Information		RECORD SARES TITLE OF RECORDS TO ME GESTRONED	RECORD SERIES INFORM DATE RANGE OF RECORDS (IM / yyyy) 10 10 10 10 10 10		R VOLUME (number of locus, rolls, etc.)
Destruction Information		These records were destroyed according to a referil figures or offices destroying receive. Figures or offices destroying receive. Figures saves of offices destroying receive.	to t	ne Indiana Oversight Committee	on Public Records.

ontact Information						
Name of office	CONTACT	INFORMATION	County			
Address (number and street)		City		ZIP code		
Name of contact person	Telephone number		E-mail address			
Name of office	CONTACT	INFORMATION	County Random			
Random Office Name		T City	Random	ZIP code		
Address (number and street) 123 Main St		City Random		12345		
Name of contact person	Telephone number	20.0000	E-mail address	1		

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Record Series Information

RECORD SERIES INFORMATION							
RECORD SERIES TITLE OF RECORDS TO BE DESTROYED	DATE RANGE OF RECORDS (m/yyyy to m/yyyy)	RECORD SERIES NUMBER (REQUIRED)	VOLUME (number of boxes, rolls, etc.)				
Contract Bids	01/2000 to 04/2014	AU 10-10	5 boxes				
	to						
	to						
	to						
	to						
	to						

Review the NOD form

You as the records custodian are responsible for checking that the **Contact** and **Record Series Information** are **correct**, and the record series retention period matches the dates listed on the form.

AU 10-10 -> 10-year retention -> 1/2000-04/2014 -> Correct! Can destroy. (After SBOA audit)

AU 10-10 -> 10-year retention -> 5/2014 & after -> Incorrect! Can't destroy yet. (After SBOA audit)

IARA is available to review your NOD form or answer any questions you have when filling out the form.

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Destroy the records!

Once the NOD form is verified as correct by your office or IARA, then you can destroy the record immediately or schedule destruction for a certain date in the future.

There is no longer a 30-day waiting period and no approval process through IARA.

Methods of Destruction (paper)

The proper way to destroy records would be through **shredding or incineration**.

Do not sell or give public records away.

Public records must either be destroyed in an **authorized location such as government property or by a vendor** that specializes in the destruction of records. Public records cannot be destroyed in an unauthorized location, such as your home or a similar location.

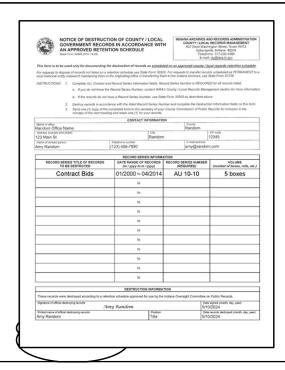
For methods of destruction for **electronic** records or **severely damaged** records, contact IARA's Records Management division.

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Destruction Information

DESTRUCTION INFORMATION								
These records were destroyed according to a retention schedule approved for use by the Indiana Oversight Committee on Public Records.								
Signature of official destroying records	Date signed (month, day, year)							
Printed name of official destroying records	Position	Date records destroyed (month, day, year)						

DESTRUCTION INFORMATION These records were destroyed according to a retention schedule approved for use by the Indiana Oversight Committee on Public Records.		
Printed name of official destroying records Amy Random	Position Title	Date records destroyed (month, day, year) 5/10/2024



Completed NOD Form

Keep a copy in your files according to GEN 20-01 permanently

Send a copy to the Secretary of your County Commission of Public Records (CCPR)

Don't know who your County Secretary is? ASK ME!

Secretary is either the Clerk or Recorder.

Tutorial on the NOD Changes!

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What is the CCPR and who is the secretary?

Every county in Indiana has a County Commission of Public Records (CCPR) that meets at least once per year, is made up of (7) office holders, and they are one of your partners in records management. The CCPR gathers NOD forms for their meeting minutes, approves/denies PR-1A or PR-1B forms, and helps guide county offices on records retention and IARA updates.

The CCPR Secretary is always either the County Clerk or Recorder

Want to know more about the CCPR? Watch the Webinar!

Recent FAQ Examples

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Does my office have to create every record series listed on the retention schedule?

No!

the record series listed on the retention schedules are *potential* records your office may create.

Only worry about the records you are creating; you don't have to make records appear from thin air just because they are listed on the schedule!

If I only use a few record series, can I create my own "cheat sheet" to use as reference?

Of course!

Do whatever you can to make records management easier for you and your office.

Please disregard and discard any OUTDATED file plans, cheat sheets, guidance from any previous records custodians. They will be severely inaccurate.

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If the new retention schedule says we are to keep records for a certain period – but we've only been keeping that record for a shorter period or not at all, what will happen to us? Is there a fine?

No, there is no fine.

You, like all other county/local offices, have a legal responsibility to keep public records according to state and federal laws. The retention schedules are set by those laws and following them moving forward will help you maintain compliance and a good records management program.

If an employee finds records were destroyed before their retention period was met OR the NOD form was not filed, should it be done retroactively?

If the employee can document what was destroyed, yes, fill out an NOD form retroactively and then focus on moving forward in compliance.

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Where can I access the information from this training?

The County/Local Records Custodian Handbook!

IARA's website: https://www.in.gov/iara/

Subscribe to the monthly email bulletin or attend monthly Teams chats by emailing "subscribe me!" to cty@iara.in.gov

Contact me!

Question & Answer

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Thank You!

mayoung@iara.in.gov cty@iara.in.gov