

These instructions apply to all approved County/Local Records Retention Schedules.

1) Reference the Appropriate Retention Schedule

Check your [office-specific Retention Schedule](#). If no Record Series applies, consult the [County/Local General Retention Schedule \(GEN\)](#). If no applicable record series is identified, contact IARA at cty@iara.in.gov for assistance.

2) Copy of Record vs. Duplicate

- Copy of Record: The official version that fulfills all legal and retention requirements.
- Duplicate: Other versions that contain the same information that are not used to fulfill all legal and retention requirements.

Unless a Record Series says otherwise, duplicates may be destroyed at any time without permission.

3) Digitizing Records

Records may be digitized under [OCPR Policies 20-01](#), [Policies 20-02](#), and IARA's [Electronic Records Guidelines](#).

After verifying completeness and legibility, the digitized record may be used as the Copy of Record, and the original then is considered a Duplicate.

Destroy the digitized version (now the Copy of Record) only after:

- Meeting the retention period.
- Completing a [Notice of Destruction of County/Local Government Records \(SF 44905\)](#). (Once destroyed, send the completed form to the [County Commission of Public Records](#).)

4) Managing Permanent and Critical Records

It is a best practice to maintain a physical copy of Permanent Records. For Critical Records, it is a best practice to maintain two copies: a physical copy that acts as the Copy of Record and a second copy that can be in any of the following approved formats:

- Physical paper or electronic format.
- Verified microfilm (per 60 IAC 2).
- Verified digitized files (per OCPR Policies and Electronic Records Guidelines).

Unsure if your record is scheduled? Need help?

Contact cty@iara.in.gov or (317) 232-3380.

5) Storage Options for Permanent and Critical Records

A Copy of Record may be stored:

- In the office of origin.
- With a trusted storage provider.
- In approved State/Federal Systems that meet standards and guarantee permanent access.

Store second copy separately to ensure continuity.

6) Managing Unscheduled Records

Before submitting forms for the destruction or transfer of unscheduled records, contact IARA for guidance. Approval is required prior to taking any action on unscheduled records.

7) Electronic Records Assistance

If you have questions about born digital records that are, or for help duplicating records electronically, contact the Electronic Records Program at erecords@iara.in.gov.

8) Litigation Holds

No record may be destroyed or transferred if it is involved in or anticipated to be involved in:

- Litigation, Claims, Audits, Public Information Requests, and/or Administrative Reviews.

Destruction or transfer can only proceed after all related actions are fully resolved.

9) Additional Guidance

- Multiple Record Series: If a record fits multiple Record Series, follow the longest applicable retention period.
- Form Examples: Forms listed in Record Series descriptions are examples, not exhaustive.
- Item Numbers: Used for convenience and may vary in printed copies.
- State Forms: To document destruction or transfer.
 - [State Form 44905](#): To destroy records on a retention schedule.
 - [State Form 30505](#): To destroy unscheduled records or severely damaged records.
 - [State Form 57236](#): To transfer scheduled or unscheduled records to state or county/local entities.

Please refer to the County/Local Records Custodian Handbook for additional information:

<https://www.in.gov/iara/files/handbook-countylocalrecordscustodian.pdf>



TRANSMITTAL OF PROPOSED / APPROVED RECORDS RETENTION AND DISPOSITION SCHEDULE

State Form 39443 (R9 / 04-25)

Section 1: Description of Proposed Changes

An approved records retention and disposition schedule grants your agency the authority to transfer or destroy records on a continuing basis in accordance with IC 5-15-5.1-5.

Below is an executive summary of the revisions made to the retention and disposition schedule of the following agency or division:

County/Local Auditor Retention Schedule (AU)

Streamlining retention period language, amending descriptions, adding a new item, and deactivating a record series.

Section 2: Agency Approval of Proposed Changes

Please have your agency head or designee sign below to indicate approval of the proposed revisions. The proposed revisions will then advance to the next scheduled meeting of the Oversight Committee on Public Records (OCPR). You will be notified when OCPR has approved the revisions, and the schedule is finalized.

Return the signed form to the State Records Management Program at rmd@iara.in.gov.

Agency head signature (or designee) and date

N/A; IARA acts as agency head

Section 3: Oversight Committee on Public Records Approval of Proposed Changes

The Oversight Committee on Public Records met on 11/12/2025
the following agency or division:

and approved this records retention and disposition schedule for the use of

County/Local Auditor Retention Schedule (AU)

Oversight Committee on Public Records Secretary signature and date

S. C. W. Lighty



INDIANA ARCHIVES AND RECORDS ADMINISTRATION (IARA) - County/Local Records Management
County Auditor Retention Schedule (AU)

ITEM #	RECORD SERIES	TITLE/DESCRIPTION	RETENTION PERIOD
BOOKS, LEDGERS, REGISTER 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 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 format 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.
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 Record Series GEN 20-02 for originating offices.	PERMANENT. See Retention Schedule Instructions for format 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.
TAX RECORDS			
5	AU 10-05	TAX RECORDS – PROPERTY TAXES Records may include, but are not limited to, Form 9 (Tax Duplicate), Form 35 (Transfer Book), Real Estate Affidavits, 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 format and transfer options.
6	AU 25-01	TAX RECORDS – PROPERTY TRANSFERS Real Estate valuation and transfer cards or similar books that document the change in ownership for property taxation purposes.	DESTROY after ten (10) years and after receipt of State Board of Accounts Audit Report and satisfaction of unsettled charges.
7	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), Form 22 (Auditor's Certificate of Tax Distribution), Form 105 (Settlement Sheet for Collection of State, County Revenue and Other Taxes), Form 17T (Claim for Refund), 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.



INDIANA ARCHIVES AND RECORDS ADMINISTRATION (IARA) - County/Local Records Management
County Auditor Retention Schedule (AU)

ITEM #	RECORD SERIES	TITLE/DESCRIPTION	RETENTION PERIOD
8	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.
REPORTS, STATEMENTS AND PETITIONS			
9	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.
10	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.
11	AU 14-01	COUNTY AUDITOR'S MONTHLY FINANCIAL STATEMENT Records may include but are not limited to Form 61 or its substitutes, as well as any supporting documents.	PERMANENT. See Retention Schedule Instructions for format and transfer options.
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 format and transfer options.
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 format 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.



INDIANA ARCHIVES AND RECORDS ADMINISTRATION (IARA) - County/Local Records Management
County Auditor Retention Schedule (AU)

2025 Record Series Update Overview

THIS PAGE IS NOT A RECORDS RETENTION SCHEDULE – it is only an overview of the updates that were made to the County Auditors Retention Schedule in November 2025.

No background: This Record Series contains updates.

Light Gray background: This Record Series is being deactivated.

Dark Gray background: This is a brand new item.

IF YOU USED TO USE RECORD SERIES...	NOW YOU SHOULD USE RECORD SERIES...
AU 10-01	AU 10-01 (Description and retention language have been updated.)
AU 10-03	AU 10-03 (Description and retention language have been updated.)
AU 10-05	AU 10-05 (Description and retention language have been updated.)
AU 10-06	AU 10-06 (Description language has been updated.)
AU 14-01	AU 14-01 (Retention language has been updated.)
AU 10-10	GEN 10-25
AU 10-12	AU 10-12 (Retention language has been updated.)
AU 10-13	AU 10-13 (Retention language has been updated.)

NEW RECORD SERIES	CREATED FOR...
AU 25-01	Tax Records – Property Transfers

SUMMARY
Amended: AU 10-01, AU 10-03, AU 10-05, AU 10-06, AU 14-01, AU 10-12, AU 10-13.
Deactivated: AU 10-10.
Brand New: AU 25-01.

If you have questions about this overview or about the County/Local Auditors Retention Schedule, please contact IARA's County Records Management section at 317-232-3380 or cty@iara.in.gov.