

## Retention and Classification Report

**Agency:** Office of the State Auditor (70)

P.O. Box 142310  
UT State Capitol Complex Suite E310  
Salt Lake City, UT 84114  
801-538-1025

**Records Officer:** \_\_\_\_\_

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**AGENCY:** Office of the State Auditor

**SERIES:** 30757

3

**TITLE:** Accounts payable and receivable records

**DATES:** 2014-

**ARRANGEMENT:** Alphabetical by name of business or individual, thereunder chronological by year.

**DESCRIPTION:**

These are records related to monies collected or paid in the conduct of business. Records are maintained for financial audit or financial obligations. Information may include bank records, invoices, revenue, expenses, and related accounting records. Trust records are not included.

**RETENTION:**

Retain for 7 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule State government accounts payable and receivable records, GRS-1854.

**AUTHORIZED:** 02-11-2019

**FORMAT MANAGEMENT:**

Computer data files: Retain in Office for 7 years and then delete.

Paper: Retain in Office for 1 year and then transfer to State Records Center. Retain in State Records Center for 6 years and then destroy.

**APPRAISAL:**

These records have administrative, and/or fiscal value(s).

**AGENCY:** Office of the State Auditor

**SERIES:** 30757

**TITLE:** Accounts payable and receivable records

(continued)

**PRIMARY DESIGNATION:**

Private                      Utah Code 63G-2-302(2) (2023)

**SECONDARY DESIGNATION(S):**

Public

**REVIEW AND UPDATE STATUS:**

This report was reviewed and updated on 04/2024.

**AGENCY:** Office of the State Auditor

**SERIES:** 1623

3

**TITLE:** Annual reports

**DATES:** 1855-

**ARRANGEMENT:** Chronological.

**DESCRIPTION:**

These reports serve as the official report of the activities for the preceding year. The reports contain information pertaining to audits conducted, recommendations for new or amended legislation and the fiscal report.

**RETENTION:**

Permanent. Retain for 2 year(s)

**DISPOSITION:**

Transfer to Archives.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule Publications, GRS-1678.

**AUTHORIZED:** 10-30-2018

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 1 year and then transfer to State Records Center. Retain in State Records Center for 1 year and then transfer to State Archives with authority to weed.

Microfiche master: Retain in State Archives permanently with authority to weed.

Microfiche duplicate: Retain in State Archives permanently with authority to weed.

**APPRAISAL:**

These records have historical value(s).

Disposition based on the value of the annual reports in documenting the history, activities and recommendations of the agency.

**AGENCY:** Office of the State Auditor

**SERIES:** 1623

**TITLE:** Annual reports

(continued)

**PRIMARY DESIGNATION:**

Public

**REVIEW AND UPDATE STATUS:**

This report was reviewed and updated on 08/2015.

**AGENCY:** Office of the State Auditor

**SERIES:** 12504

3

**TITLE:** Assessing and collecting records

**DATES:** 1994-

**ARRANGEMENT:** Chronological

**ANNUAL ACCUMULATION:** 0.10 cubic feet.

**DESCRIPTION:**

These records are created by the Auditor's office under UCA 59-2-906.1-4 (1994) This series begins a new program. The old program was documented by record series #12372, Assessing and Collecting records. This series however is not a review of the counties' activities of assessing and collecting property tax but consists of the Auditor's calculations based on information from the State Tax Commission. Information includes two worksheets, related correspondence, and information/data from the State Tax Commission.

**RETENTION:**

Retain for 3 year(s)

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series were specifically approved by the State Records Committee.

**APPROVED:** 01/2001

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 1 year and then transfer to State Records Center. Retain in State Records Center for 2 years and then destroy.

**APPRAISAL:**

These records have administrative value(s).

**AGENCY:** Office of the State Auditor  
**SERIES:** 12504  
**TITLE:** Assessing and collecting records

(continued)

**PRIMARY DESIGNATION:**  
Public 63G-2-301 (2008)

**AGENCY:** Office of the State Auditor

**SERIES:** 9412

3

**TITLE:** Audit work papers

**DATES:** 1965-

**ARRANGEMENT:** Chronological by year, thereunder alphabetical by name of entity audited.

**ANNUAL ACCUMULATION:** 15.00 cubic feet.

**DESCRIPTION:**

These are working papers generated when an audit is performed on a government agency. The audit workpapers provide a link between the field work and the auditor's report. They serve as a record of the results of the audit and the basis of the auditor's opinion. Final results of the audit are noted in the Audit Report (series 1664). Workpapers collected during the course of the audit include financial statements, forms, client prepared documents, and correspondence which documents the performance of audits and their conclusions.

**RETENTION:**

Retain for 10 year(s) after completion of publication or report

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series were specifically approved by the State Records Committee.

**APPROVED:** 02/2003

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 2 years after completion of audit and then transfer to State Records Center. Retain in State Records Center for 8 years and then destroy.

Computer data files: Retain in Office for 10 years after completion of audit and then delete.

**APPRAISAL:**

These records have administrative, and/or fiscal value(s).



**AGENCY:** Office of the State Auditor

**SERIES:** 9412

**TITLE:** Audit work papers

(continued)

**PRIMARY DESIGNATION:**

Private

UCA 63G-2-302 (2008)

**AGENCY:** Office of the State Auditor

**SERIES:** 9399

3

**TITLE:** Conflict of interest case files

**DATES:** 1980-

**ARRANGEMENT:** Chronological

**DESCRIPTION:**

Letters from employees with part-time jobs, which state that there is not a conflict of interest in the two vocations and work performance will not suffer as a result of the second job.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule Conflict of interest records, GRS-1911.

**AUTHORIZED:** 03-22-2021

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 5 years or until superseded and then transfer to personnel file.

**APPRAISAL:**

These records have administrative, and/or fiscal value(s).

**PRIMARY DESIGNATION:**

Private

**SECONDARY DESIGNATION(S):**

Public

**AGENCY:** Office of the State Auditor

**SERIES:** 22087

3

**TITLE:** County budget reports

**DATES:** 1975-

**ARRANGEMENT:** Chronological by year, thereunder alphabetical by county name.

**ANNUAL ACCUMULATION:** 2.00 cubic feet.

**DESCRIPTION:**

These budget reports are collected and reviewed by the Auditor's Office in accordance with UCA 17-36-15(1999). The reports are also used by the Utah State Legislature, other governmental entities, businesses, and citizens for the purposes of research and gathering information. The budget reports include actual revenues and expenditures for the last completed fiscal year, estimated revenues and expenditures for the current fiscal year, estimates of revenues and expenditures for the budget year, and a budget certification form.

**RETENTION:**

Permanent. Retain for 5 year(s)

**DISPOSITION:**

Transfer to Archives.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule Audit records, GRS-1727.

**AUTHORIZED:** 10-23-2019

**FORMAT MANAGEMENT:**

Paper: For records beginning in 1975 through 2008. Retain in Office until scanned and quality checked and then transfer to State Records Center. Retain in State Records Center for 5 years and then transfer to State Archives with authority to weed.

Computer data files: Retain in Office until microfilmed and then delete provided microfilm has passed inspection.

Microfilm master: For records beginning in 2009 and continuing to the present. Retain in State Archives permanently with authority to weed.

Microfilm duplicate: For records beginning in 2009 and continuing

**AGENCY:** Office of the State Auditor

**SERIES:** 22087

**TITLE:** County budget reports

(continued)

to the present. Retain in State Archives permanently with authority to weed.

**APPRAISAL:**

These records have fiscal, and/or legal value(s).

These records document the financial activities of counties and are held in accordance with UCA 17-36-15(1999).

**PRIMARY DESIGNATION:**

Public

**REVIEW AND UPDATE STATUS:**

This report was reviewed and updated on 08/2015.

**AGENCY:** Office of the State Auditor

**SERIES:** 3747

3

**TITLE:** County financial reports

**DATES:** 1910-

**ARRANGEMENT:** Chronological by year, thereunder alphabetical by county name.

**ANNUAL ACCUMULATION:** 2.00 cubic feet.

**DESCRIPTION:**

These reports are collected and reviewed by the Auditor's Office in accordance with UCA 17-36-37 and 51-2(1999). The reports are used by the Utah State Legislature, other governmental entities, businesses, and citizens for the purposes of research and gathering information. The financial reports include an independent auditor's report; statement of net assets; statement of activities; balance sheet; statement of revenues, expenditures, and changes in fund balance; notes to the financial statements; and supplemental schedules. The files also include Government Auditing Standards-Reports on Internal Control and Compliance, single audit reports, state legal compliance reports, and surveys of Utah local governments (also called Census Forms or UT Forms).

**RETENTION:**

Permanent. Retain until administrative need ends

**DISPOSITION:**

Transfer to Archives.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule Audit records, GRS-1727.

**AUTHORIZED:** 10-23-2019

**FORMAT MANAGEMENT:**

Paper: For records beginning in 1928 through 2008. Retain in Office for 1 year and then transfer to State Records Center. Retain in State Records Center for 4 years and then transfer to State Archives with authority to weed.

Microfiche master: For records beginning in 1928 through 2008. Retain in State Archives permanently with authority to weed.

Microfiche duplicate: For records beginning in 1928 through 2008.

**AGENCY:** Office of the State Auditor

**SERIES:** 3747

**TITLE:** County financial reports

(continued)

Retain in State Archives permanently with authority to weed.

Computer data files: Retain in Office until microfilmed and then delete provided microfilm has passed inspection.

Microfilm master: For records beginning in 2009 and continuing to the present. Retain in State Archives permanently with authority to weed.

Microfilm duplicate: For records beginning in 2009 and continuing to the present. Retain in State Archives permanently with authority to weed.

**APPRAISAL:**

These records have fiscal value(s).

These reports are collected and reviewed by the Auditor's Office in accordance with UCA 17-36-37 and 51-2(1999). The reports document the financial records of the counties as collected by the Auditor's Office.

**PRIMARY DESIGNATION:**

Public UCA 63-02-301 (2008)

**REVIEW AND UPDATE STATUS:**

This report was reviewed and updated on 08/2015.

**AGENCY:** Office of the State Auditor

**SERIES:** 507

3

**TITLE:** Executive retreat and correspondence records

**DATES:** 1931-

**ARRANGEMENT:** chronological, thereunder alphabetical by subject.

**DESCRIPTION:**

These are executive records from the State Auditor's Office including correspondence, state agency retreat notes, and other related records. These records cover the administrations of several different state auditors and generally reflect overall office strategies, policies, and work done by the state auditor.

**RETENTION:**

Permanent. Retain for 7 year(s) after separation

**DISPOSITION:**

Transfer to Archives.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule State agency executive correspondence, GRS-1758.

**AUTHORIZED:** 07-12-2018

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 7 years after separation and then transfer to State Archives with authority to weed.

Microfilm master: For records beginning in 1931 through 1932. Retain in State Archives permanently with authority to weed.

**APPRAISAL:**

These records have administrative, fiscal, and/or historical value(s). Disposition is based on the value of these records in documenting agency/program achievements, policies, procedures, and functions.

**AGENCY:** Office of the State Auditor

**SERIES:** 507

**TITLE:** Executive retreat and correspondence records

(continued)

**PRIMARY DESIGNATION:**

Public

**SECONDARY DESIGNATION(S):**

Private



**AGENCY:** Office of the State Auditor

**SERIES:** 1664

3

**TITLE:** Governmental entity audit reports

**DATES:** 1922-

**ARRANGEMENT:** Chronological by year, thereunder alphabetical by agency name.

**DESCRIPTION:**

These are reports written and prepared by or on behalf of the Office of the State Auditor (OSA) as a result of financial audits, performance audits, information systems audits, single audits, attestation engagements, analysis reviews, and other special reviews of state agencies, institutions of higher education, independent state entities, select local governments, and certain programs or functions of Utah state government. Records also include reports prepared by accounting firms in cases where audits are contracted out by the OSA or for entities whose financial information is rolled up into the State's general financial statements.

**RETENTION:**

Permanent. Retain for 10 year(s)

**DISPOSITION:**

Transfer to Archives.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule Audit records, GRS-1727.

**AUTHORIZED:** 10-23-2019

**FORMAT MANAGEMENT:**

Paper: For records prior to and including 2008. Retain in Office for 2 years and then transfer to State Records Center. Retain in State Records Center for 8 years and then transfer to State Archives with authority to weed.

Microfiche master: Retain in State Archives permanently with authority to weed.

Microfiche duplicate: Retain in State Archives permanently with authority to weed.

Computer data files: Retain in Office for 10 years and then

**AGENCY:** Office of the State Auditor  
**SERIES:** 1664  
**TITLE:** Governmental entity audit reports

(continued)

transfer to State Archives with authority to weed.

**APPRAISAL:**

These records have administrative, fiscal, and/or historical value(s).  
These records are permanent and should not be destroyed.

**PRIMARY DESIGNATION:**

Public

**REVIEW AND UPDATE STATUS:**

This report was reviewed and updated on 08/2018.

**AGENCY:** Office of the State Auditor

**SERIES:** 17928

3

**TITLE:** Local Government Division correspondence

**DATES:** 1980-

**ARRANGEMENT:** Alphabetical by correspondence type, thereunder chronological by date.

**ANNUAL ACCUMULATION:** 1.00 cubic foot.

**DESCRIPTION:**

These records consist of correspondence in regards to financial statements and budgets submitted to the State Auditor's office by different entities. Organizations creating correspondence include local government, special district and school entities.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series were specifically approved by the State Records Committee.

**APPROVED:** 08/1996

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 1 year and then transfer to State Records Center. Retain in State Records Center for 4 years and then transfer to State Archives with authority to weed.

**APPRAISAL:**

These records have historical value(s).

This disposition is based on the historical value of the records in documenting how the Auditor's Office worked with Local Governments.

**PRIMARY DESIGNATION:**

Public UCA 63G-2-301 (2008)

**AGENCY:** Office of the State Auditor

**SERIES:** 22083

3

**TITLE:** Mental health authority budget reports

**DATES:** 1989-

**ARRANGEMENT:** Chronological by year, thereunder alphabetical

**ANNUAL ACCUMULATION:** 1.00 cubic foot.

**DESCRIPTION:**

These reports are collected and reviewed by the Auditor's Office in accordance with UCA 17-36-15(1999). The reports are also used by the Utah State Legislature, other governmental entities, businesses, and citizens for research purposes and to gather information. The budget reports include actual revenues and expenditures for the last completed fiscal year, estimated revenues and expenditures for the current fiscal year, estimates of revenues and expenditures for the budget year, and a budget certification form.

**RETENTION:**

Permanent. Retain for 4 year(s)

**DISPOSITION:**

Transfer to Archives.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series were specifically approved by the State Records Committee.

**APPROVED:** 11/1999

**FORMAT MANAGEMENT:**

Paper: For records beginning in 1989 through 2008. Retain in Office for 1 year and then transfer to State Records Center. Retain in State Records Center for 4 years and then transfer to State Archives with authority to weed.

Computer data files: For records beginning in 2009 and continuing to the present. Retain in Office until microfilmed and then delete provided microfilm has passed inspection.

Microfilm master: For records beginning in 1989 and continuing to the present. Retain in State Archives permanently with authority to weed.

**AGENCY:** Office of the State Auditor

**SERIES:** 22083

**TITLE:** Mental health authority budget reports

(continued)

Microfilm duplicate: For records beginning in 1989 and continuing to the present. Retain in State Archives permanently with authority to weed.

**APPRAISAL:**

These records have fiscal, historical, and/or legal value(s).

This disposition is based on use of these reports in research and for the purpose of gathering information.

**PRIMARY DESIGNATION:**

Public

**AGENCY:** Office of the State Auditor

**SERIES:** 22086

3

**TITLE:** Municipal budget reports

**DATES:** 1975-

**ARRANGEMENT:** chronological by year, thereunder alphabetical by municipality

**ANNUAL ACCUMULATION:** 3.00 cubic feet.

**DESCRIPTION:**

The budget reports are collected and reviewed by the Auditor's Office in accordance with UCA 10-6-118 and 10-5-109(1999). The reports are also used by the Utah State Legislature, other governmental entities, businesses, and citizens for the purposes of research and gathering information. The budget reports include actual revenues and expenditures for the last completed fiscal year, estimated revenues and expenditures for the current fiscal year, estimates of revenues and expenditures for the budget year, and a budget certification form.

**RETENTION:**

Permanent. Retain for 5 year(s)

**DISPOSITION:**

Transfer to Archives.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series were specifically approved by the State Records Committee.

**APPROVED:** 11/1999

**FORMAT MANAGEMENT:**

Paper: For records beginning in 1975 through 2008. Retain in Office until scanned and quality checked and then transfer to State Records Center. Retain in State Records Center for 5 years and then transfer to State Archives with authority to weed.

Computer data files: Retain in Office until microfilmed and then delete provided microfilm has passed inspection.

Microfilm master: For records beginning in 1975 and continuing to the present. Retain in State Archives permanently with authority to weed.

Microfilm duplicate: For records beginning in 1975 and continuing

**AGENCY:** Office of the State Auditor

**SERIES:** 22086

**TITLE:** Municipal budget reports

(continued)

to the present. Retain in State Archives permanently with authority to weed.

**APPRAISAL:**

These records have fiscal, and/or historical value(s).

This disposition is based on the use of these reports in research and for the purpose of gathering information. These records document the financial activities of municipalities and are collected in accordance with UCA 10-6-118 and 10-5-109(1999).

**PRIMARY DESIGNATION:**

Public

**AGENCY:** Office of the State Auditor

**SERIES:** 19994

3

**TITLE:** Municipal financial reports

**DATES:** 1928-

**ARRANGEMENT:** Chronological by year, thereunder alphabetical by municipality.

**ANNUAL ACCUMULATION:** 4.00 cubic feet.

**DESCRIPTION:**

This series contains financial reports and audit information collected by the Auditor's Office from municipalities throughout Utah. Financial reports are used by the Utah State Legislature, other governmental entities, businesses, and citizens for research purposes and to gather information. Reports of this type usually include an independent auditor's report, statement of net assets, statement of activities, a balance sheet, statement of revenues, expenditures, and changes in fund balances, notes to the financial statements, and supplemental schedules. The files also include Government Auditing Standards-Reports on Internal Control and Compliance, single audit reports, state legal compliance reports, and surveys of Utah local governments (also called Census Forms or UT Forms). These are reports written and prepared as a result of audits of governmental entities by an outside agency examining and verifying the entities' financial activities for the year.

**RETENTION:**

Permanent. Retain until administrative need ends

**DISPOSITION:**

Transfer to Archives.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule Audit records, GRS-1727.

**AUTHORIZED:** 10-23-2019

**FORMAT MANAGEMENT:**

Paper: For records beginning in 1928 through 2008. Retain in Office for 1 year after scanned and quality checked and then transfer to State Records Center. Retain in State Records Center for 4 years and then transfer to State Archives with authority to weed.



**AGENCY:** Office of the State Auditor

**SERIES:** 19994

**TITLE:** Municipal financial reports

(continued)

Microfiche master: For records beginning in 1928 through 2008.  
Retain in State Archives permanently with authority to weed.

Microfiche duplicate: For records beginning in 1928 through 2008.  
Retain in State Archives permanently with authority to weed.

Computer data files: Retain in Office until microfilmed and then  
delete provided microfilm has passed inspection.

Microfilm master: For records beginning in 2009 and continuing to  
the present. Retain in State Archives permanently with authority  
to weed.

Microfilm duplicate: For records beginning in 2009 and continuing  
to the present. Retain in State Archives permanently with  
authority to weed.

**APPRAISAL:**

These records have administrative, fiscal, historical, and/or legal value(s).  
This disposition is based on the use of the reports for research.  
The records document the financial activities of municipalities  
and are collected in accordance with UCA 10-5-129 (2010).

**PRIMARY DESIGNATION:**

Public

**REVIEW AND UPDATE STATUS:**

This report was reviewed and updated on 08/2015.

**AGENCY:** Office of the State Auditor

**SERIES:** 20242

3

**TITLE:** Non-profit/mental health authority financial reports

**DATES:** 1970-

**ARRANGEMENT:** chronological by year, thereunder alphabetical by organization name

**ANNUAL ACCUMULATION:** 2.00 cubic feet.

**DESCRIPTION:**

These reports are collected and reviewed by the Auditor's Office in accordance with UCA 51-2(1999). The reports are used by the Utah State Legislature, other governmental entities, businesses, and citizens for research purposes and information gathering. The financial reports include an independent auditor's report; a statement of net assets; a statement of activities; a balance sheet or statement of financial position; a statement of revenues, expenditures, and changes in fund balance; notes to the financial statements; and supplemental schedules. The files also contain Governmental Auditing Standards-Reports on Internal Control and Compliance, single audit reports, and state legal compliance reports.

**RETENTION:**

Permanent. Retain for 5 year(s)

**DISPOSITION:**

Transfer to Archives.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule Audit records, GRS-1727.

**AUTHORIZED:** 10-23-2019

**FORMAT MANAGEMENT:**

Paper: For records beginning in 1970 through 2008. Retain in Office until scanned and quality checked and then transfer to State Records Center. Retain in State Records Center for 5 years and then transfer to State Archives with authority to weed.

Computer data files: Retain in Office until microfilmed and then delete provided microfilm has passed inspection.

Microfilm master: For records beginning in 1970 and continuing to the present. Retain in State Archives permanently with authority

**AGENCY:** Office of the State Auditor

**SERIES:** 20242

**TITLE:** Non-profit/mental health authority financial reports

(continued)

to weed.

Microfilm duplicate: For records beginning in 1970 and continuing to the present. Retain in State Archives permanently with authority to weed.

**APPRAISAL:**

These records have fiscal, and/or legal value(s).

These reports are collected and reviewed by the Auditor's Office in accordance with state law and document the financial activities of non-profit mental health authorities.

**PRIMARY DESIGNATION:**

Public 63-02-301 (2008)

**AGENCY:** Office of the State Auditor

**SERIES:** 25163

3

**TITLE:** Personnel records

**DATES:** 1940-

**ARRANGEMENT:** Alphabetical by employee name.

**DESCRIPTION:**

Complete work history of an individual while employed by the State. Includes application for employment or resume, and retirement/deferred compensation plan notification, corrective or disciplinary actions taken against an employee, performance plans, performance evaluations, position description, career mobility or job swap agreement, and insurance benefits notification. May contain documentation on employee withholding, completion of course certificates, conflict of interest letters, incentive award results, employee awards, letters of commendation, leave records and leave adjustment reports.

**RETENTION:**

Retain for 65 year(s) after separation

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule Employment history records, GRS-1965.

**AUTHORIZED:** 08-29-2018

**FORMAT MANAGEMENT:**

Paper: Retain in Office until retirement or separation of employee and then transfer to State Records Center. Retain in State Records Center for 65 years and then destroy.

**APPRAISAL:**

These records have administrative value(s).

**REVIEW AND UPDATE STATUS:**

This report was reviewed and updated on 10/2018.

**AGENCY:** Office of the State Auditor

**SERIES:** 22088

3

**TITLE:** School district budget reports

**DATES:** 1984-

**ARRANGEMENT:** chronological by year, thereunder alphabetical by school district

**ANNUAL ACCUMULATION:** 2.00 cubic feet.

**DESCRIPTION:**

These budget reports are collected by the Auditor's Office in accordance with UCA 53A-19-102(1999). The reports are used by the Utah State Legislature, other governmental entities, businesses, and citizens for the purposes of research and gathering information. The budget reports include actual revenues and expenditures for the last completed fiscal year, estimated revenues and expenditures for the current fiscal year, estimates of revenues and expenditures for the budget year, and a budget certification form.

**RETENTION:**

Permanent. Retain for 5 year(s)

**DISPOSITION:**

Transfer to Archives.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule Audited financial statements, GRS-1857.

**AUTHORIZED:** 12-03-2018

**FORMAT MANAGEMENT:**

Paper: For records beginning in 1984 through 2008. Retain in Office until scanned and quality checked and then transfer to State Records Center. Retain in State Records Center for 5 years and then transfer to State Archives with authority to weed.

Computer data files: For records beginning in 2009 and continuing to the present. Retain in Office until microfilmed and then delete provided microfilm has passed inspection.

Microfilm master: For records beginning in 1984 and continuing to the present. Retain in State Archives permanently with authority to weed.

**AGENCY:** Office of the State Auditor  
**SERIES:** 22088  
**TITLE:** School district budget reports

(continued)

Microfilm duplicate: For records beginning in 1984 and continuing to the present. Retain in State Archives permanently with authority to weed.

**APPRAISAL:**

These records have fiscal, historical, and/or legal value(s).  
This disposition is based on the use of these reports in research and for the purpose of gathering information.

**PRIMARY DESIGNATION:**

Public

**AGENCY:** Office of the State Auditor

**SERIES:** 22089

3

**TITLE:** School district financial reports

**DATES:** 1984-

**ARRANGEMENT:** chronological by year, thereunder alphabetical by school district

**ANNUAL ACCUMULATION:** 3.00 cubic feet.

**DESCRIPTION:**

These reports are collected and reviewed by the Auditor's Office in accordance with UCA 53A-3-404 and 51-2(1999). The reports are used by the Utah State Legislature, other governmental entities, businesses, and citizens for the purposes of research and gathering information. The financial reports include an independent auditor's report; statement of net assets; statement of activities; balance sheet; statement of revenues, expenditures, and changes in fund balance; notes to the financial statements; and supplemental schedules. The files also include Government Auditing Standards-Reports on Internal Control and Compliance, single audit reports, state legal compliance reports, and surveys of Utah local governments (also called Census Forms or UT Forms).

**RETENTION:**

Permanent. Retain for 4 year(s)

**DISPOSITION:**

Transfer to Archives.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**AUTHORIZED:** 10-23-2019

**FORMAT MANAGEMENT:**

Paper: For records beginning in 1984 through 2008. Retain in Office for 1 year after scanned and quality checked and then transfer to State Records Center. Retain in State Records Center for 4 years and then transfer to State Archives with authority to weed.

Computer data files: Retain in Office until microfilmed and then delete provided microfilm has passed inspection.

Microfilm master: For records beginning in 1984 and continuing to

**AGENCY:** Office of the State Auditor  
**SERIES:** 22089  
**TITLE:** School district financial reports

(continued)

the present. Retain in State Archives permanently with authority to weed.

Microfilm duplicate: For records beginning in 1984 and continuing to the present. Retain in State Archives permanently with authority to weed.

**APPRAISAL:**

These records have fiscal, and/or legal value(s).

**PRIMARY DESIGNATION:**

Public



**AGENCY:** Office of the State Auditor

**SERIES:** 22082

3

**TITLE:** Special district and association of governments budget reports

**DATES:** 1984-

**ARRANGEMENT:** chronological by date, thereunder alphabetical by organization name

**ANNUAL ACCUMULATION:** 3.00 cubic feet.

**DESCRIPTION:**

These reports are collected and reviewed by the Auditor's Office in accordance with UCA 17A-1-417(1999). The reports are also used by the Utah State Legislature, other governmental entities, businesses, and citizens for research purposes and gathering information. The budget reports include actual revenues and expenditures for the last completed fiscal year, estimated revenues and expenditures for the current fiscal year, estimates of revenues and expenditures for the budget year, and a budget certification form.

**RETENTION:**

Permanent. Retain for 5 year(s)

**DISPOSITION:**

Transfer to Archives.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series were specifically approved by the State Records Committee.

**APPROVED:** 11/1999

**FORMAT MANAGEMENT:**

Paper: For records beginning in 1984 through 2008. Retain in Office until scanned and quality checked and then transfer to State Records Center. Retain in State Records Center for 5 years and then transfer to State Archives with authority to weed.

Computer data files: Retain in Office until microfilmed and then delete provided microfilm has passed inspection.

Microfilm master: For records beginning in 1984 and continuing to the present. Retain in State Archives permanently with authority to weed.

Microfilm duplicate: For records beginning in 1984 and continuing

**AGENCY:** Office of the State Auditor

**SERIES:** 22082

**TITLE:** Special district and association of governments budget reports

(continued)

to the present. Retain in State Archives permanently with authority to weed.

**APPRAISAL:**

These records have fiscal, historical, and/or legal value(s).

This disposition is based on the use of these reports in research and for the purpose of gathering information.

**PRIMARY DESIGNATION:**

Public

**AGENCY:** Office of the State Auditor

**SERIES:** 20223

3

**TITLE:** Special district and association of governments financial reports

**DATES:** 1960-

**ARRANGEMENT:** Chronological by year, thereunder alphabetical.

**ANNUAL ACCUMULATION:** 6.00 cubic feet.

**DESCRIPTION:**

These reports are collected and reviewed by the Auditor's Office in accordance with state law. The reports are used by the legislature, other governmental entities, businesses, and citizens for research purposes and information gathering. Information in the Financial Reports include an independent auditor's report, statement of net assets, statement of activities, balance sheet, statement of revenues, expenditures, and changes in fund balance, notes for the financial statements, and supplemental schedules. The files also contain Government Auditing Standards Reports on Internal Control and Compliance, Single Audit Reports, State Legal Compliance Reports, and Surveys of Utah Local Governments (also called Census Forms or UT Forms). These are reports written and prepared as a result of audits of governmental entities by an outside agency examining and verifying the entities' financial activities for the year.

**RETENTION:**

Permanent. Retain for 5 year(s)

**DISPOSITION:**

Transfer to Archives.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule Audit records, GRS-1727.

**AUTHORIZED:** 10-23-2019

**FORMAT MANAGEMENT:**

Paper: For records beginning in 1960 and continuing to the present. Retain in Office for 1 year after scanned and quality checked and then transfer to State Records Center. Retain in State Records Center for 4 years and then transfer to State Archives with authority to weed.

Computer data files: Retain in Office until microfilmed and then

**AGENCY:** Office of the State Auditor

**SERIES:** 20223

**TITLE:** Special district and association of governments financial reports

(continued)

delete provided microfilm has passed inspection.

Microfilm master: For records beginning in 1960 and continuing to the present. Retain in State Archives permanently with authority to weed.

Microfilm duplicate: For records beginning in 1960 and continuing to the present. Retain in State Archives permanently with authority to weed.

Microfiche master: Retain in State Archives permanently with authority to weed.

Microfiche duplicate: Retain in State Archives permanently with authority to weed.

**APPRAISAL:**

These records have fiscal value(s).

These reports are collected and reviewed by the Auditor's Office in accordance with state law and document the financial activities of special districts.

**PRIMARY DESIGNATION:**

Public

**REVIEW AND UPDATE STATUS:**

This report was reviewed and updated on 08/2015.

**AGENCY:** Office of the State Auditor

**SERIES:** 9414

3

**TITLE:** Special project work papers

**DATES:** 1982-

**ARRANGEMENT:** Chronological by year, thereunder numerical by project number.

**ANNUAL ACCUMULATION:** 2.00 cubic feet.

**DESCRIPTION:**

These records are work papers resulting from special audits, reviews, or other engagements. The reviews include internal control reviews, legal compliance and financial related audits, and fraud investigations. Final results of the reviews are noted in the State Agency Audit Reports (series 1664). The special project review are performed in addition to financial statement and single audits. The special project work papers may also contain sensitive information such as allegations made by an individual (i.e. hotline complaints).

**RETENTION:**

Retain for 10 year(s) after completion of publication or report

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule Working files, GRS-1684.

**AUTHORIZED:** 12-20-2018

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 5 years after completion of audit and then transfer to State Records Center. Retain in State Records Center for 5 years and then destroy.

**APPRAISAL:**

These records have fiscal value(s).

**AGENCY:** Office of the State Auditor  
**SERIES:** 9414  
**TITLE:** Special project work papers

(continued)

**PRIMARY DESIGNATION:**

Private

**AGENCY:** Office of the State Auditor

**SERIES:** 4986

3

**TITLE:** State agency contracts and agreements

**DATES:** 1952-

**ARRANGEMENT:** Alphanumerical

**ANNUAL ACCUMULATION:** 0.50 cubic feet.

**DESCRIPTION:**

These files contain contracts signifying audit work to be performed by a certified public accountant firm on behalf of the State Auditor's office of a state agency for which the State Auditor has legal responsibility to audit. The files also contain correspondence in relation to the contracts and the audit.

**RETENTION:**

Retain for 7 year(s) after expiration of contractual agreement

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule Contract and lease records, GRS-1731.

**AUTHORIZED:** 07-30-2019

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 7 years after the contract period has ended and then destroy.

**APPRAISAL:**

These records have administrative, fiscal, and/or legal value(s). Records in this series have temporary administrative and fiscal value and may be destroyed according to the scheduled retention period.

**AGENCY:** Office of the State Auditor

**SERIES:** 4986

**TITLE:** State agency contracts and agreements

(continued)

**PRIMARY DESIGNATION:**

Public



**AGENCY:** Office of the State Auditor

**SERIES:** 1670

3

**TITLE:** State association of auditors proceedings records

**DATES:** 1929-

**ARRANGEMENT:** Alphanumerical

**DESCRIPTION:**

Records created by a committee or conference, including advisory committees, relating to executive establishment, organization, membership, and policy. Includes agenda, meeting minutes, final reports, and related records documenting the accomplishments of official boards and committees. May include audio and video recordings if minutes are not taken.

**RETENTION:**

Retain permanently

**DISPOSITION:**

May Transfer to Archives.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule Open meeting minutes & supplementary materials, GRS-1709.

**AUTHORIZED:** 10-28-2020

**FORMAT MANAGEMENT:**

Paper: Retain in State Archives permanently with authority to weed.

**APPRAISAL:**

These records have historical value(s).

Records in this series document agency history and functions. The records have research value.

**AGENCY:** Office of the State Auditor

**SERIES:** 1670

**TITLE:** State association of auditors proceedings records

(continued)

**PRIMARY DESIGNATION:**

Public

**AGENCY:** Office of the State Auditor

**SERIES:** 23344

3

**TITLE:** Training materials for local governmental entities

**DATES:** 1920-

**ARRANGEMENT:** chronological.

**DESCRIPTION:**

These records support the agency's function to assist local governmental entities in implementing uniform accounting, budgeting, and reporting procedures through training and instruction (Utah Code 67-3-1(16)(a)(v) (2018)). Records include guidelines, newsletters, and other training materials created and provided to local governmental entities by the office of the state auditor in order to keep them abreast of updates to laws, policies, and standards that apply to them. Training materials summarize current legal requirements and make local governmental entities aware of trends in compliance problems and of available services and resources.

**RETENTION:**

Permanent. Retain for 5 year(s)

**DISPOSITION:**

Transfer to Archives.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule Mandated or significant training materials, GRS-1951.

**AUTHORIZED:** 03-26-2021

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 5 years and then transfer to State Archives with authority to weed.

Computer data files: Retain in Office for 5 years and then transfer to State Archives with authority to weed.

**APPRAISAL:**

These records have administrative, historical, and/or legal value(s). The Appraisal Committee reappraised the training materials published on the agency's website in July, 2018, at the request of the records officer, and determined that they document

**AGENCY:** Office of the State Auditor

**SERIES:** 23344

**TITLE:** Training materials for local governmental entities

(continued)

important functions of the office and are a historically valuable resource.

**PRIMARY DESIGNATION:**

Public

**REVIEW AND UPDATE STATUS:**

This report was reviewed and updated on 08/2018.