

# 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:** Linda Siebenhaar

05085 \* Action to recover docket  
21997 \* Administrative correspondence  
00507 \* Administrative records  
00514 \* Administrative records  
01623 Annual reports  
05120 \* Appropriation ledger  
12504 Assessing and collecting records  
12372 \* Assessing and collecting review records  
21945 \* Audit manuals  
09412 Audit work papers  
09413 \* Board of Examiners' minutes and working papers  
00511 \* Bonds register  
00895 \* Commissions audit reports  
09399 Conflict of interest case files  
22087 County budget reports  
03747 County financial reports  
03652 \* County tax account books  
11959 \* County tax assessment correspondence book  
01652 \* Electronic data processing (EDP) internal controls reports  
05084 \* Expenditures account book  
03565 \* Financial reports  
00509 \* General ledgers  
19996 \* Higher education institutions audit and budget reports  
00512 \* Journals  
19995 Judicial audit and budget reports  
01672 \* Law reprints  
15308 \* Legislative bills and correspondence  
03976 \* Letterbooks  
17928 Local Government Division correspondence  
01658 \* Local government auditing and accounting reports

22083 Mental health authority budget reports  
 22086 Municipal budget reports  
 19994 Municipal financial reports  
 84216 \*National Association of State Auditors, Comptrollers and Tre  
 20242 Non-profit/mental health authority financial reports  
 05495 \*Payroll warrant registers  
 25163 Personnel records  
 28506 \*Political party and committee financial audit working papers  
 00517 \*Public lands survey correspondence  
 23344 Publications  
 83634 \*Responsibilities report  
 19997 \*School district audit and budget reports  
 22088 School district budget reports  
 04997 \*School district correspondence  
 22089 School district financial reports  
 27382 Single audit reports  
 13719 \*Special audit report of the Secretary of State  
 22082 Special district and association of governments budget repor  
 20223 Special district and association of governments financial re  
 09414 Special project work papers  
 01664 State agency audit reports  
 04986 State agency contracts and agreements  
 01670 State association of auditors proceedings records  
 00515 \*Subject files  
 05117 \*Tax sale record books  
 00520 \*Tax stamps and notes  
 11942 \*Territorial warrants  
 83633 \*Uniform accounting manual for counties  
 00510 \*Warrant registers

**AGENCY:** Office of the State Auditor

**SERIES:** 5085

3

**TITLE:** Action to recover docket

**DATES:** 1890 - 1891.

**ARRANGEMENT:** Alphanumerical by

**DESCRIPTION:**

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**FORMAT MANAGEMENT:**

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

**PRIMARY DESIGNATION:**

Public

**AGENCY:** Office of the State Auditor

**SERIES:** 21997

3

**TITLE:** Administrative correspondence

**DATES:** 1970-1982.

**ARRANGEMENT:** Chronological.

**DESCRIPTION:**

Includes laws, special projects, investigations, state agencies, travel authorizations, purchase requisitions, admin. bulletins, receipts, bonds, and contracts.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**FORMAT MANAGEMENT:**

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

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

**APPRAISAL:**

Administrative Historical

Disposition is based on the value of these records in documenting agency/program achievements, policies, procedures, and functions.

**PRIMARY DESIGNATION:**

Public

**REVIEW AND UPDATE STATUS:**

This report was reviewed and updated on 08/2015.

**AGENCY:** Office of the State Auditor

**SERIES:** 507

3

**TITLE:** Administrative records

**DATES:** 1931-1935.

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

**DESCRIPTION:**

This series contains documents from the State Auditor's Office including correspondence, reports, personnel records, state agency documents, 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:**

Retain in Archives custody.

**DISPOSITION:**

Transfer to the State Archives with authority to weed.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule SG 1, Item 9.

**AUTHORIZED:** 03/21/2000

**FORMAT MANAGEMENT:**

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

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

**APPRAISAL:**

Administrative Fiscal Historical

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:** Administrative records

(continued)

**PRIMARY DESIGNATION:**

Public

**SECONDARY DESIGNATION(S):**

Private

**AGENCY:** Office of the State Auditor

**SERIES:** 514

4

**TITLE:** Administrative records

**DATES:** i 1852-1898.

**ARRANGEMENT:** Chronological.

**DESCRIPTION:**

The auditor reviews the accounts of all state government agencies in Utah. Part of this responsibility includes examining the county collection and remittance of taxes and their disbursement via warrants drawn on Utah's treasury. These activities are documented with correspondence, reports, accounts, warrants, receipts, etc.

Many receipts to county collectors and assessors are included.

The counties also provided regular reports on amounts assessed for general taxes and schools, any abatements made, county financial statements (after 1882), etc. Other sources of revenue are less commonly noted, including some bond sale receipts (after 1890) and court reports of fines and charges (after 1892).

Any funds withdrawn from the treasury required a warrant from the auditor. Warrant certificates, requests to issue a warrant, or receipts acknowledging a warrant are frequent, sometimes accompanied by bills or proceedings. Certain agencies account for the bulk of the requests: the penitentiary, the territorial marshal (for extraditions and prisoner discharges), and the courts (mostly for judge and clerk salaries and witness and juror fees). Other common billings include those for road and bridge work, supplies for the Deseret Agricultural and Manufacturing Society, scholarships to the University of Deseret, public school expenses, appropriations to state agencies, salaries of state officials, and partial payment of county bounties.

After 1869, the auditor was the place of deposit for legislative papers left at the end of each session. These include agency reports: annual county agricultural reports, county fiscal reports, the Supreme Court's report, Warden's report, etc. There are also occasional letters, petitions, lists of officers and laws, etc.

Railroad incorporation papers are rare. Insane asylum reports are regular after 1888. Some correspondence regarding marks and brands is included after 1897. Other individual items include a certificate of appointment in 1852, the auditor's annual report and a later published report, probate judge bonds, the 1880 and 1882 biennial reports of the sealer of Weights and Measures, etc.

**AGENCY:** Office of the State Auditor

**SERIES:** 514

**TITLE:** Administrative records

(continued)

**RETENTION:**

Retain Permanent. In Archives custody.

**DISPOSITION:**

Transfer to the State Archives with authority to weed.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**FORMAT MANAGEMENT:**

Paper: Retain in State Records Center until microfilmed and then transfer to State Archives with authority to weed.

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

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

**APPRAISAL:**

Historical

Produced by an important Utah agency; documents the function of that agency; provides extensive, intensive, and diverse information on the fiscal activities of the territory not readily available elsewhere; and is in a usable format.

**PRIMARY DESIGNATION:**

Public

**REVIEW AND UPDATE STATUS:**

This report was reviewed and updated on 07/2015.

**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:**

Retain 2 years.

**DISPOSITION:**

Transfer to the State Archives with authority to weed.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule SG 1, Item 25.

**AUTHORIZED:** 11/24/2000

**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:**

Historical

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:** 5120

**TITLE:** Appropriation ledger

**DATES:** 1900-1904.

**ARRANGEMENT:**

**DESCRIPTION:**

3

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**FORMAT MANAGEMENT:**

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

**PRIMARY DESIGNATION:**

Public

**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 3 years.

**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:**

Administrative

**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:** 12372

3

**TITLE:** Assessing and collecting review records

**DATES:** 1987-1993.

**ARRANGEMENT:** Chronological

**TOTAL VOLUME:** 2.00 cubic feet.

**DESCRIPTION:**

These records are created by the Auditor's office under UCA 17-19-15 (1987) which states that the counties must "annually separately budget for all costs incurred in the assessment, collection, and distribution of property taxes and related appraisal programs and submit those budgets to the state auditor for review." The law was created to allow/direct the movement of revenue from one county to another based on budget, costs, and so forth. These records document the State Auditor's review of the assessing and collecting (A & C) of property tax revenue by the counties and contribute to the "equalization and distribution" of revenues by the State Treasurer (UCA 17-15(6) (1993). Information includes worksheets and correspondence relating to A & C of property tax, worksheets relating to the passing of the 1993 law relating to A & C, and work papers of reviews undertaken of the various counties for A & C activities. The legislature changed the Auditor's role in this process which effectively ended this record series in 1993.

**RETENTION:**

Retain 10 years after closure.

**DISPOSITION:**

Transfer to the State Archives permanently.

**RETENTION AND DISPOSITION AUTHORIZATION:**

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

**APPROVED:** 10/1998

**FORMAT MANAGEMENT:**

Paper: Retain in Office until closure of current program (1993) and then transfer to State Records Center. Retain in State Records Center for 10 years and then transfer to State Archives.

**AGENCY:** Office of the State Auditor

**SERIES:** 12372

**TITLE:** Assessing and collecting review records

(continued)

**APPRAISAL:**

Administrative Historical Legal

This disposition is based on the current administrative need of the agency and concern about future litigation. This program provoked much debate about the allocation of funds and the sharing of revenues. The records also have historical value as they reflect state tax policy decisions for this time period.

Previous decision: "Retain in office until end of current program (1993) and transfer to State Records Center. Retain in State Records Center until end of three years into program (1997) and then destroy."

**PRIMARY DESIGNATION:**

Public UCA 63G-2-301(2)(q) (2008)

**AGENCY:** Office of the State Auditor

**SERIES:** 21945

3

**TITLE:** Audit manuals

**DATES:** 1968, 1973, 1983.

**ARRANGEMENT:** Chronological.

**TOTAL VOLUME:**

**DESCRIPTION:**

Holdings include manuals for 1968, 1973, and 1983. The 1973 audit manual was created to make the post-audit program of the State Auditor a constructive force in the establishment of sound fiscal accounting in Utah State Government. The 49-page manual resembles a procedures manual for conducting audits and preparing written reports. Sections include: office routine and policy, audit procedures, report, conferences and reply, and an appendix. An organization chart and job descriptions are included. The 1968 manual has separate sections for first and second-class cities, third-class cities, and counties. In addition to a general section, the 1983 manual has separate city, town, and county sections.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule SG 1, Item 23.

**AUTHORIZED:** 03/25/2003

**FORMAT MANAGEMENT:**

Paper: Retain in State Archives permanently and then microfilm.

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

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

**APPRAISAL:**

Administrative Historical

The manuals document the policies governing audit procedures and have research value.

**AGENCY:** Office of the State Auditor

**SERIES:** 21945

**TITLE:** Audit manuals

(continued)

**PRIMARY DESIGNATION:**

Public

**REVIEW AND UPDATE STATUS:**

This report was reviewed and updated on 08/2015.

**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 10 years after completion of audit.

**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.

**AGENCY:** Office of the State Auditor

**SERIES:** 9412

**TITLE:** Audit work papers

(continued)

**APPRAISAL:**

Administrative Fiscal

**PRIMARY DESIGNATION:**

Private UCA 63G-2-302 (2008)

**AGENCY:** Office of the State Auditor

**SERIES:** 9413

3

**TITLE:** Board of Examiners' minutes and working papers

**DATES:** 1978-2000.

**ARRANGEMENT:** Chronological by date.

**ANNUAL ACCUMULATION:**

**DESCRIPTION:**

These records are created by the Board of Examiners, which consists of the Governor, the Attorney General, and the State Auditor who is designated as the secretary of the board and compiles these records. The Board is empowered "to examine all claims against the state for the payment of which funds appropriated by the Legislature or derived from any other source are not available." and are required to "keep a record of all its proceedings," and "An abstract of all claims must be entered upon the minutes of the board before they are acted upon." as stated in UCA 63-2-1 thru 3 (1993). Information includes claims presented to the Board for payment, minutes of meetings, agendas, Attorney General Opinions, letters of notification of Board meetings, and miscellaneous correspondence.

**RETENTION:**

Retain 3 years.

**DISPOSITION:**

Transfer to the State Archives with authority to weed.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**AUTHORIZED:** 02/16/2016

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 3 years and then transfer to State Archives with authority to weed.

**APPRAISAL:**

Administrative Historical

**AGENCY:** Office of the State Auditor

**SERIES:** 9413

**TITLE:** Board of Examiners' minutes and working papers

(continued)

**PRIMARY DESIGNATION:**

Public UCA 63G-2-301 (2008)

**AGENCY:** Office of the State Auditor

**SERIES:** 511

3

**TITLE:** Bonds register

**DATES:** 1921-1941.

**ARRANGEMENT:** Alphanumerical.

**ANNUAL ACCUMULATION:**

**DESCRIPTION:**

Record of Bonds issued within the State of Utah and tracked by the State Auditor's Office.

**RETENTION:**

Retain 2 years.

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**FORMAT MANAGEMENT:**

Paper: Retain in State Records Center for 2 years and then destroy.

**APPRAISAL:**

Administrative Fiscal

Records in this series have temporary administrative and fiscal value and may be destroyed according to the scheduled retention period.

**PRIMARY DESIGNATION:**

Public

**AGENCY:** Office of the State Auditor

**SERIES:** 895

3

**TITLE:** Commissions audit reports

**DATES:** 1936-1947.

**ARRANGEMENT:** Alphanumerical

**ANNUAL ACCUMULATION:**

**DESCRIPTION:**

Report prepared by internal or external auditors as a result of a financial audit.

**RETENTION:**

Retain Permanent. In Archives custody.

**DISPOSITION:**

Transfer to the State Archives with authority to weed.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**AUTHORIZED:** 06/22/2010

**FORMAT MANAGEMENT:**

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

**APPRAISAL:**

Administrative Fiscal Historical

Audit reports may be used during the next audit cycle to monitor compliance with internal control program recommendations. They document agency functions and have research value.

**PRIMARY DESIGNATION:**

Public

**AGENCY:** Office of the State Auditor

**SERIES:** 9399

3

**TITLE:** Conflict of interest case files

**DATES:** 1980-

**ARRANGEMENT:** Chronological

**ANNUAL ACCUMULATION:**

**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 SG 11, Item 6.

**AUTHORIZED:** 03/27/2001

**FORMAT MANAGEMENT:**

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

**APPRAISAL:**

Administrative Fiscal

**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:**

Retain 1 year after scanned and quality checked.

**DISPOSITION:**

Transfer to the State Archives with authority to weed.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule SG 7, Item 57.

**AUTHORIZED:** 05/02/2016

**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:**

Fiscal Legal

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:**

Retain 1 year after scanned and quality checked.

**DISPOSITION:**

Transfer to the State Archives with authority to weed.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule SG 7, Item 57.

**AUTHORIZED:** 05/02/2016

**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:**

Fiscal

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:** 3652

3

**TITLE:** County tax account books

**DATES:** 1856-1889.

**ARRANGEMENT:** chronological by date

**ANNUAL ACCUMULATION:**

**DESCRIPTION:**

These account books contain the yearly amount of taxes collected in each county and paid to the Territorial Treasurer. Also included with each county assessment is the name of the county assessor. An alphabetical index is contained at the beginning of each volume.

**RETENTION:**

Retain in Archives custody.

**DISPOSITION:**

Transfer to the State Archives with authority to weed.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**FORMAT MANAGEMENT:**

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

**APPRAISAL:**

Fiscal Historical

This disposition is based on documentation about individuals and tax history in the state.

**PRIMARY DESIGNATION:**

Public

**AGENCY:** Office of the State Auditor

**SERIES:** 11959

3

**TITLE:** County tax assessment correspondence book

**DATES:** 1889-1890.

**ARRANGEMENT:** non-existent in ledger

**ANNUAL ACCUMULATION:**

**DESCRIPTION:**

Invoice book with letters pertaining to tax assessments in the various counties glued inside. 1890 letters precede the 1889 letters. Letters come from the county clerks and discuss amounts levied in the county for territorial tax and school tax.

**RETENTION:**

Retain in Archives custody.

**DISPOSITION:**

Transfer to the State Archives with authority to weed.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**AUTHORIZED:** 02/25/2003

**FORMAT MANAGEMENT:**

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

**APPRAISAL:**

Fiscal Historical

Disposition is based on the value of the records in documenting fund claims. Records may be important for research value.

**PRIMARY DESIGNATION:**

Public

**AGENCY:** Office of the State Auditor

**SERIES:** 11959

**TITLE:** County tax assessment correspondence book

(continued)

**SECONDARY DESIGNATION(S):**

Protected. UCA 63G-2-305(32)(2008); UCA 52-4-7.5(2)(b)(i)(2008)

**AGENCY:** Office of the State Auditor

**SERIES:** 1652

3

**TITLE:** Electronic data processing (EDP) internal controls reports

**DATES:** 1975-2015.

**ARRANGEMENT:** Chronological

**ANNUAL ACCUMULATION:**

**DESCRIPTION:**

The electronic data processing (EDP) Internal Controls Review is a study conducted by Arthur Anderson Consulting Co. That examines the State Information Systems Center function. The Auditors office commissioned the report to find out any recommendations for enhancing the computer system to work more efficiently. Holdings: 1975 (1 volume).

**RETENTION:**

Retain Permanent. In Archives custody.

**DISPOSITION:**

Transfer to the State Archives with authority to weed.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule SG 5, Item 7.

**AUTHORIZED:** 03/21/2000

**FORMAT MANAGEMENT:**

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

**APPRAISAL:**

Historical  
Records in this series document agency history and functions. There is ongoing research value documenting planning and decisions.

**AGENCY:** Office of the State Auditor

**SERIES:** 1652

**TITLE:** Electronic data processing (EDP) internal controls reports

(continued)

**PRIMARY DESIGNATION:**

Public

**AGENCY:** Office of the State Auditor

**SERIES:** 5084

3

**TITLE:** Expenditures account book

**DATES:** 1870-1885.

**ARRANGEMENT:** Alphanumerical

**ANNUAL ACCUMULATION:**

**DESCRIPTION:**

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**FORMAT MANAGEMENT:**

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

**PRIMARY DESIGNATION:**

Public

**AGENCY:** Office of the State Auditor

**SERIES:** 3565

3

**TITLE:** Financial reports

**DATES:** 1901-1982.

**ARRANGEMENT:** Alphanumerical.

**ANNUAL ACCUMULATION:**

**DESCRIPTION:**

Reports of contributions and expenditures by candidates for state office. Alphabetical by candidates last name. These reports include official forms filled out by the candidates and notarized before submittal to the Auditor's Office. Also included are forms listing contributors and amounts contributed, and lists of election committee members. Some candidates submitted handwritten expense lists for unsuccessful campaigns.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**FORMAT MANAGEMENT:**

Paper: 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:**

Historical

Documents are of historical interest related to the election process in Utah in that they record the contributions and expenditures of candidates for state office.

**PRIMARY DESIGNATION:**

Public

**REVIEW AND UPDATE STATUS:**

This report was reviewed and updated on 08/2015.

**AGENCY:** Office of the State Auditor

**SERIES:** 509

3

**TITLE:** General ledgers

**DATES:** 1853-1941.

**ARRANGEMENT:** chronological by date

**ANNUAL ACCUMULATION:**

**DESCRIPTION:**

This series is comprised of two separate general account ledgers dating back to Utah's territorial time period. Ledgers were kept by the territorial treasurer and document spending within the territory under a number of varying topics. Some of these include by county, by school, by individual, and in the first ledger spending on "Indian Wars." General accounts ledger, showing debit and credit entries, and reflecting expenditures in summary.

**RETENTION:**

Retain 7 years.

**DISPOSITION:**

Transfer to the State Archives with authority to weed.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**FORMAT MANAGEMENT:**

Paper: For records beginning in 1896 through 1941. Retain in State Records Center for 7 years and then destroy.

Paper: For records beginning in 1853 through 1895. Retain in State Archives permanently with authority to weed.

**APPRAISAL:**

Administrative Fiscal Historical

Disposition based on the value of these records in documenting agency finances, policies, and functions. Records are of interest to researchers.

**AGENCY:** Office of the State Auditor

**SERIES:** 509

**TITLE:** General ledgers

(continued)

**PRIMARY DESIGNATION:**

Public

**AGENCY:** Office of the State Auditor

**SERIES:** 19996

3

**TITLE:** Higher education institutions audit and budget reports

**DATES:** 1933-1987.

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

**ANNUAL ACCUMULATION:**

**DESCRIPTION:**

This series contains audit reports for Utah universities. The reports were written and prepared as a result of a performance audit on higher education agencies throughout the state. They contain summary documentation on agency programs, operations and productivity. These are reports written and prepared as a result of a performance audit on state agencies by an outside agency. They contain summary documentation on agency programs, operations and productivity.

**RETENTION:**

Retain 3 years.

**DISPOSITION:**

Transfer to the State Archives with authority to weed.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**AUTHORIZED:** 05/01/1998

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 3 years and then microfilm and 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.

**AGENCY:** Office of the State Auditor

**SERIES:** 19996

**TITLE:** Higher education institutions audit and budget reports

(continued)

**APPRAISAL:**

Fiscal Historical

Disposition based on value of the records in documenting fund claims. Records may be important for research value.

**PRIMARY DESIGNATION:**

Public

**AGENCY:** Office of the State Auditor

**SERIES:** 512

3

**TITLE:** Journals

**DATES:** 1890-1943.

**ARRANGEMENT:** Chronological by date.

**ANNUAL ACCUMULATION:**

**DESCRIPTION:**

These accounting journals record monthly receipt and disbursement of funds. Expenditures are noted for a wide range of entities: counties, state officers, courts, state agencies, universities, charitable relief, etc. Entries note to which account they are charged (e.g. county sundries, territorial district school tax, etc.) and the nature of the expenditure, whether for salaries, freight, maintenance, capture of fugitives, animal bounties, etc. Various appropriations and receipts are also noted: state lands, hog cholera fund, cigarette stamps, motor vehicle fees, etc., sometimes specifically citing the legislative act.

**RETENTION:**

Retain in Archives custody.

**DISPOSITION:**

Transfer to the State Archives with authority to weed.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**FORMAT MANAGEMENT:**

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

**APPRAISAL:**

Historical

This disposition is based on the value of the journals in providing a detailed overview of the income and expenditures of individual government agencies.

**AGENCY:** Office of the State Auditor

**SERIES:** 512

**TITLE:** Journals

(continued)

**PRIMARY DESIGNATION:**

Public

**REVIEW AND UPDATE STATUS:**

This report was reviewed and updated on 08/2015.

**AGENCY:** Office of the State Auditor

**SERIES:** 19995

3

**TITLE:** Judicial audit and budget reports

**DATES:** 1922-

**ARRANGEMENT:** Chronological, thereunder alphabetical.

**ANNUAL ACCUMULATION:**

**DESCRIPTION:**

These are reports written and prepared as a result of a performance audit on the courts. They contain summary documentation on agency programs, operations and productivity.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule SG 1, Item 80.

**AUTHORIZED:** 05/02/2016

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 3 years and then microfilm and 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:**

Administrative Historical

Audit reports may be used during the next audit cycle to monitor compliance with internal control program recommendations. They document agency functions and have research value.

**PRIMARY DESIGNATION:**

Public

**REVIEW AND UPDATE STATUS:**

This report was reviewed and updated on 08/2015.

**AGENCY:** Office of the State Auditor

**SERIES:** 1672

3

**TITLE:** Law reprints

**DATES:** 1943-1953.

**ARRANGEMENT:** Alphanumerical

**ANNUAL ACCUMULATION:**

**DESCRIPTION:**

**RETENTION:**

Retain administrative need.

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**FORMAT MANAGEMENT:**

Paper: Retain in Office until administrative need ends and then destroy.

**APPRAISAL:**

Administrative

Records in this series have temporary administrative value and may be destroyed according to the scheduled retention period.

**PRIMARY DESIGNATION:**

Public

**AGENCY:** Office of the State Auditor

**SERIES:** 15308

3

**TITLE:** Legislative bills and correspondence

**DATES:** 1988.

**ARRANGEMENT:** Chronological by date

**ANNUAL ACCUMULATION:**

**DESCRIPTION:**

These are introduced and enrolled House and Senate bills that were collected by the Auditors office. Bills are broken up by committee submitting them and range across a number of different topics.

**RETENTION:**

Retain 5 years

**DISPOSITION:**

Transfer to the State Archives with authority to weed.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule SG 1, Item 40.

**AUTHORIZED:** 07/09/2002

**FORMAT MANAGEMENT:**

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

**APPRAISAL:**

Administrative Historical

**PRIMARY DESIGNATION:**

Public

**AGENCY:** Office of the State Auditor

**SERIES:** 15308

**TITLE:** Legislative bills and correspondence

(continued)

**SECONDARY DESIGNATION(S):**

Protected. UCA 63G-2-305 (19)

**AGENCY:** Office of the State Auditor

**SERIES:** 3976

4

**TITLE:** Letterbooks

**DATES:** i 1890-1915.

**ARRANGEMENT:** Chronological. Occasionally pages may be used out of order, particularly pages toward the end of a volume.

**ANNUAL ACCUMULATION:**

**DESCRIPTION:**

These letterbooks contain press copies of outgoing correspondence from the auditor's office. The auditor was responsible for superintending the fiscal concerns of the state, in large part monitoring the county collection and remittance of taxes and their disbursement via warrants drawn on the state treasury. Consequently many letters were generated, particularly to county officials and the state treasurer. Copies of reports from the auditor are also included. In addition to his fiscal position, the auditor held other offices briefly: Recorder of Marks and Brands (1896-1917), Sealer of Weights and Measures (1898-1911), and Commissioner of Statistics (1907-1911). Limited correspondence regarding those office functions occurs.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule SG 1, Item 9.

**AUTHORIZED:** //

**FORMAT MANAGEMENT:**

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

**APPRAISAL:**

Historical

Provides extensive and diverse information on the fiscal affairs of the state; created by a state agency; in a readily usable format. This disposition is based on the 1990 Utah General Retention Schedule, Schedule 1, Item 9.

**AGENCY:** Office of the State Auditor

**SERIES:** 3976

**TITLE:** Letterbooks

(continued)

**PRIMARY DESIGNATION:**

Public

**REVIEW AND UPDATE STATUS:**

This report was reviewed and updated on 07/2015.

**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:**

Retain 5 years.

**DISPOSITION:**

Transfer to the State Archives with authority to weed.

**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:**

Historical

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

**AGENCY:** Office of the State Auditor

**SERIES:** 17928

**TITLE:** Local Government Division correspondence

(continued)

**PRIMARY DESIGNATION:**

Public UCA 63G-2-301 (2008)

**AGENCY:** Office of the State Auditor

**SERIES:** 1658

3

**TITLE:** Local government auditing and accounting reports

**DATES:** 1982-1984.

**ARRANGEMENT:** Chronological by the auditor's office date stamp.

**ANNUAL ACCUMULATION:**

**DESCRIPTION:**

This series is comprised of financial reports made by several Utah towns that were sent to the state auditors office. Reports generally reflect the fiscal situation for each town, projections for the next fiscal year, and a statement of the reports findings usually found either somewhere near the beginning or somewhere near the end of the document.

**RETENTION:**

Retain in Archives custody.

**DISPOSITION:**

Transfer to the State Archives with authority to weed.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule SG 1, Item 25.

**AUTHORIZED:** 03/19/2003

**FORMAT MANAGEMENT:**

Paper: 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:**

Fiscal Historical

These records serve to document the history of the agency and inform the public of the agency's services and programs.

**AGENCY:** Office of the State Auditor

**SERIES:** 1658

**TITLE:** Local government auditing and accounting 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:** 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:**

Retain 5 years.

**DISPOSITION:**

Transfer to the State Archives with authority to weed.

**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:**

Fiscal Historical Legal

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:**

Retain 5 years after scanned and quality checked.

**DISPOSITION:**

Transfer to the State Archives with authority to weed.

**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:**

Fiscal Historical

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:**

Retain 5 years after scanned and quality checked.

**DISPOSITION:**

Transfer to the State Archives with authority to weed.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule SG 7, Item 57.

**AUTHORIZED:** 05/02/2016

**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:**

Administrative Fiscal Historical Legal

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:** 84216

3

**TITLE:** National Association of State Auditors, Comptrollers and Treasurers (NASACT) convention material

**DATES:** 1988.

**ARRANGEMENT:** alphabetical by subject

**TOTAL VOLUME:** 0.10 cubic feet.

**DESCRIPTION:**

These records document the organization of a National Association of State Auditors, Comptrollers, and Treasurers (NASACT) convention held in Salt Lake City, Utah, in 1988.

**RETENTION:**

Retain 11 years.

**DISPOSITION:**

Transfer to the State Archives with authority to weed.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule SG 1, Item 76.

**AUTHORIZED:** 03/10/2016

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 1 year and then transfer to State Records Center. Retain in State Records Center for 10 years and then transfer to State Archives with authority to weed.

**APPRAISAL:**

Historical

These records are valuable for their historic significance because they document the role of the agency in organizing and hosting the 1988 nationwide NASACT convention in Salt Lake City.

**AGENCY:** Office of the State Auditor

**SERIES:** 84216

**TITLE:** National Association of State Auditors, Comptrollers and Treasurers  
(NASACT) convention material

(continued)

**PRIMARY DESIGNATION:**

Public

**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:**

Retain 5 years after scanned and quality checked.

**DISPOSITION:**

Transfer to the State Archives with authority to weed.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule SG 7, Item 57.

**AUTHORIZED:** 05/02/2016

**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:**

Fiscal Legal

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:** 5495

3

**TITLE:** Payroll warrant registers

**DATES:** 1943-1960.

**ARRANGEMENT:** Alphanumerical

**ANNUAL ACCUMULATION:**

**DESCRIPTION:**

A form used to record payroll vouchers and account classifications of each transaction in detail.

**RETENTION:**

Retain 2 years

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**FORMAT MANAGEMENT:**

Paper: Retain in State Records Center for 2 years and then destroy.

**APPRAISAL:**

Administrative Fiscal  
Records in this series have temporary administrative and fiscal value and may be destroyed according to the scheduled retention period.

**PRIMARY DESIGNATION:**

Private

**AGENCY:** Office of the State Auditor

**SERIES:** 25163

3

**TITLE:** Personnel records

**DATES:** 1940-

**ARRANGEMENT:** Alphabetical by employee name.

**ANNUAL ACCUMULATION:**

**DESCRIPTION:**

Complete work history of an individual while employed by the State. Includes application for employment or resume, verification of employment eligibility, 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 65 years after retirement or separation of employee.

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule SG 11, Item 2.

**AUTHORIZED:** 08/12/2003

**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:**

Administrative

**AGENCY:** Office of the State Auditor

**SERIES:** 28506

3

**TITLE:** Political party and committee financial audit working papers

**DATES:** 1976-1980.

**ARRANGEMENT:** Chronological

**ANNUAL ACCUMULATION:**

**DESCRIPTION:**

These records document financial disclosures of political parties and committees that are required by Utah Code 20A-11-101.5 (2014) for public review, as well as supporting documentation collected by the state auditor's office. Types of records include bank statements, cancelled checks, and itemized contribution and expenditure forms, which contain names and addresses of individual donors and candidates and the amount contributed or spent. These are reports prepared by auditors for entities by examining and verifying the entities' financial activities for the year.

**RETENTION:**

Retain 2 years.

**DISPOSITION:**

Transfer to the State Archives with authority to weed.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule SG 7, Item 7.

**AUTHORIZED:** 05/28/2014

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 2 years and then transfer to State Archives with authority to weed.

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

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

**AGENCY:** Office of the State Auditor

**SERIES:** 28506

**TITLE:** Political party and committee financial audit working papers

(continued)

**APPRAISAL:**

Historical

Although state auditor working papers usually are kept for 10 years, an exception has been made in this case because these appear to be the only copies of political party financial disclosures for 1976 and 1980.

**PRIMARY DESIGNATION:**

Public                      Utah Code 63G-2-201(2) 2010

**AGENCY:** Office of the State Auditor

**SERIES:** 517

3

**TITLE:** Public lands survey correspondence

**DATES:** 1922-1923.

**ARRANGEMENT:** Alphanumerical.

**ANNUAL ACCUMULATION:**

**DESCRIPTION:**

Claims from Governor Mabey involving the revolving fund for the survey of public lands.

**RETENTION:**

Retain in Archives custody.

**DISPOSITION:**

Transfer to the State Archives with authority to weed.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**FORMAT MANAGEMENT:**

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

**APPRAISAL:**

Fiscal Historical

Disposition is based on the value of the records in documenting fund claims. Records may be important for research value.

**PRIMARY DESIGNATION:**

Public

**AGENCY:** Office of the State Auditor

**SERIES:** 23344

3

**TITLE:** Publications

**DATES:** 1920-

**ARRANGEMENT:** chronological by date

**ANNUAL ACCUMULATION:**

**DESCRIPTION:**

This series contains newsletters, training documents, and official findings and recommendation documents published by the office of the state auditor. Single Audit Reports for the State of Utah are in series 27382.

**RETENTION:**

Retain 3 years.

**DISPOSITION:**

Transfer to the State Archives with authority to weed.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**AUTHORIZED:** 11/24/2000

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 3 years and then transfer to State Archives with authority to weed.

**APPRAISAL:**

Historical  
Publications document the functions of the agency.

**PRIMARY DESIGNATION:**

Public

**AGENCY:** Office of the State Auditor

**SERIES:** 83634

3

**TITLE:** Responsibilities report

**DATES:** 1943-1955.

**ARRANGEMENT:** chronological

**ANNUAL ACCUMULATION:**

**DESCRIPTION:**

The Auditor Responsibilities Report is a published text of the Auditor's responsibilities and powers according to current law. It is used as a convenient reference guide of the law governing state Auditor activities for state agencies. Holdings: 2 volumes 1943, 1955.

**RETENTION:**

Retain Archvies custody.

**DISPOSITION:**

Transfer to the State Archives with authority to weed.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**FORMAT MANAGEMENT:**

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

**PRIMARY DESIGNATION:**

Public

**AGENCY:** Office of the State Auditor

**SERIES:** 19997

3

**TITLE:** School district audit and budget reports

**DATES:** 1928-1983.

**ARRANGEMENT:** Chronological by date, thereunder alphabetical by school district.

**ANNUAL ACCUMULATION:**

**DESCRIPTION:**

These are reports written and prepared as a result of a performance audit on school districts. They contain summary documentation on agency programs, operations and productivity, and usually an opinion of the findings by the state auditor.

**RETENTION:**

Retain 3 years.

**DISPOSITION:**

Transfer to the State Archives with authority to weed.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule SG 1, Item 22.

**AUTHORIZED:** 05/01/1998

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 3 years and then microfilm and 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:**

Fiscal Historical

Disposition is based on the value of the records in documenting fund claims. Records may be important for research value.

**AGENCY:** Office of the State Auditor

**SERIES:** 19997

**TITLE:** School district audit and budget 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:** 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:**

Retain 1 year after scanned and quality checked.

**DISPOSITION:**

Transfer to the State Archives with authority to weed.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule SG 2, Item 2.

**AUTHORIZED:** 05/01/2007

**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:**

Fiscal Historical Legal

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:** 4997

3

**TITLE:** School district correspondence

**DATES:** 1935-1959.

**ARRANGEMENT:** chronological by year

**ANNUAL ACCUMULATION:**

**DESCRIPTION:**

This series contains correspondence primarily from the state auditor to different school districts throughout the state.

Correspondence typically take the form of requests for audit reports to be submitted by the different school districts in the state. They also take the form of receipts acknowledging the submission of an audit report to the state auditor's office.

**RETENTION:**

Retain in Archives custody.

**DISPOSITION:**

Transfer to the State Archives with authority to weed.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**FORMAT MANAGEMENT:**

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

**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:**

Retain 5 years after scanned and quality checked.

**DISPOSITION:**

Transfer to the State Archives with authority to weed.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**AUTHORIZED:** 05/02/2016

**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:**

Fiscal Legal

**PRIMARY DESIGNATION:**

Public

**AGENCY:** Office of the State Auditor

**SERIES:** 27382

3

**TITLE:** Single audit reports

**DATES:** 1999-

**ARRANGEMENT:** Chronological

**ANNUAL ACCUMULATION:**

**DESCRIPTION:**

Documents created by the agency, including pamphlets, reports, leaflets, file manuals, annual reports, other published or processed documents, and the last manuscript report, if not published, relating to management projects.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule SG 1, Item 25.

**AUTHORIZED:** 02/17/2010

**FORMAT MANAGEMENT:**

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

**APPRAISAL:**

Administrative Fiscal Historical

This report is a key component of the annual financial report, and will provide historical data on audit information in the State of Utah.

**PRIMARY DESIGNATION:**

Public

**AGENCY:** Office of the State Auditor

**SERIES:** 13719

3

**TITLE:** Special audit report of the Secretary of State

**DATES:** 1931-1932.

**ARRANGEMENT:** none

**ANNUAL ACCUMULATION:**

**DESCRIPTION:**

These are reports written and prepared as a result of a performance audit on state agencies by an outside agency. They contain summary documentation on agency programs, operations and productivity.

**RETENTION:**

Retain Archives

**DISPOSITION:**

Transfer to the State Archives permanently.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**AUTHORIZED:** 08/18/2011

**FORMAT MANAGEMENT:**

Microfilm master: Retain in State Archives permanently.

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

**APPRAISAL:**

**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:**

Retain 1 year after scanned and quality checked.

**DISPOSITION:**

Transfer to the State Archives with authority to weed.

**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:**

Fiscal Historical Legal

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:**

Retain 1 year scanned and quality checked

**DISPOSITION:**

Transfer to the State Archives with authority to weed.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule SG 7, Item 57.

**AUTHORIZED:** 05/02/2016

**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:**

Fiscal

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 10 years after completion of audit.

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule SG 1, Item 33.

**AUTHORIZED:** 08/25/2000

**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:**

Fiscal

**AGENCY:** Office of the State Auditor

**SERIES:** 9414

**TITLE:** Special project work papers

(continued)

**PRIMARY DESIGNATION:**

Private

**AGENCY:** Office of the State Auditor

**SERIES:** 1664

3

**TITLE:** State agency audit reports

**DATES:** 1922-

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

**ANNUAL ACCUMULATION:**

**DESCRIPTION:**

These are reports written and prepared as a result of financial audits of state agencies. The financial reports include an independent auditor's report. Some reports contain financial statements and footnotes. Other reports contain special projects and findings and recommendations to help the agency improve internal control. These are reports prepared by auditors for entities by examining and verifying the entities' financial activities for the year.

**RETENTION:**

Retain 10 years.

**DISPOSITION:**

Transfer to the State Archives with authority to weed.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule SG 7, Item 57.

**AUTHORIZED:** 05/02/2016

**FORMAT MANAGEMENT:**

Paper: Retain in Office for 2 years and then transfer to State Records Center. Retain in State Records Center for 9 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 until administrative needs end and then delete.

**AGENCY:** Office of the State Auditor

**SERIES:** 1664

**TITLE:** State agency audit reports

(continued)

**APPRAISAL:**

Administrative Fiscal Historical

These records are permanent and should not be destroyed.

**PRIMARY DESIGNATION:**

Public

**REVIEW AND UPDATE STATUS:**

This report was reviewed and updated on 08/2015.

**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 7 years after the contract period has ended.

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule SG 13, Item 18.

**AUTHORIZED:** 02/19/2016

**FORMAT MANAGEMENT:**

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

**APPRAISAL:**

Administrative Fiscal Legal  
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

**ANNUAL ACCUMULATION:**

**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 Permanent. In Archives custody.

**DISPOSITION:**

Transfer to the State Archives with authority to weed.

**RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule SG 1, Item 59.

**AUTHORIZED:** 03/18/2015

**FORMAT MANAGEMENT:**

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

**APPRAISAL:**

Historical

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:** 515

3

**TITLE:** Subject files

**DATES:** 1965-1976.

**ARRANGEMENT:** Chronological by date, thereunder alphabetical by subject.

**ANNUAL ACCUMULATION:**

**DESCRIPTION:**

This series is comprised of miscellaneous auditor files, reports and correspondence sent between the state auditor and a number of different groups including state agencies, schools and official organizations. The records detail the relationship between the auditors office and other state agencies.

**RETENTION:**

Retain in Archives custody.

**DISPOSITION:**

Transfer to the State Archives with authority to weed.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**FORMAT MANAGEMENT:**

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

**APPRAISAL:**

Fiscal Historical

Disposition based on the value of the records in documenting agency programs, policies, procedures, and functions.

**PRIMARY DESIGNATION:**

Public

**AGENCY:** Office of the State Auditor

**SERIES:** 5117

3

**TITLE:** Tax sale record books

**DATES:** 1912-1916.

**ARRANGEMENT:** Chronological.

**ANNUAL ACCUMULATION:**

**DESCRIPTION:**

Ledgers for tax sales made in each county. Gives record book, name of person assessed to, and columns for tax amounts for school, roads, bounties, etc. One section of tax amount columns was to be filled in by the state auditor. Document sales of real property to the government for delinquent taxes.

**RETENTION:**

Retain in Archives custody.

**DISPOSITION:**

Transfer to the State Archives with authority to weed.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**FORMAT MANAGEMENT:**

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

**APPRAISAL:**

Fiscal Historical

Disposition based on the value of these records in documenting agency finances, policies, and functions.

**PRIMARY DESIGNATION:**

Public

**AGENCY:** Office of the State Auditor

**SERIES:** 520

3

**TITLE:** Tax stamps and notes

**DATES:** 1959-1980.

**ARRANGEMENT:** by type

**ANNUAL ACCUMULATION:**

**DESCRIPTION:**

These tax stamps are a sampling and include oleo stamps (\$.05, \$.10), cigarette stamps (\$.01, \$.015, \$.02, \$.04, 2 2/5 cent), and non-revenue carton stamps. Also present are redeemed coupons from tax bonds and redeemed tax anticipation notes. Tax on oleo and cigarette sales were paid by affixing tax stamps sold to the vendor by the tax commission. Tax anticipation notes and bonds reflect debts by the state. Bond coupons were redeemed by investors for payment.

**RETENTION:**

Retain in Archives custody.

**DISPOSITION:**

Transfer to the State Archives with authority to weed.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**FORMAT MANAGEMENT:**

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

**APPRAISAL:**

Historical

This disposition is based on the artifactual value of the series in illustrating tax and revenue procedures.

**PRIMARY DESIGNATION:**

Public

**AGENCY:** Office of the State Auditor

**SERIES:** 11942

3

**TITLE:** Territorial warrants

**DATES:** 1895.

**ARRANGEMENT:** chronological

**ANNUAL ACCUMULATION:**

**DESCRIPTION:**

**RETENTION:**

Retain 5 years

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**FORMAT MANAGEMENT:**

Paper: Retain in State Records Center for 5 years and then destroy.

**PRIMARY DESIGNATION:**

Public

**AGENCY:** Office of the State Auditor

**SERIES:** 83633

3

**TITLE:** Uniform accounting manual for counties

**DATES:** 1968-1971.

**ARRANGEMENT:** Chronological.

**ANNUAL ACCUMULATION:**

**DESCRIPTION:**

The Uniform Accounting Manual provides a framework for county and city fiscal records. It establishes a uniform accounting system for use by all local governmental units within Utah, thus allowing for easier and faster processing of fiscal reports. Holdings: 1968, 1971.

**RETENTION:**

Retain in Archives' custody.

**DISPOSITION:**

Transfer to the State Archives with authority to weed.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**AUTHORIZED:** 03/28/2000

**FORMAT MANAGEMENT:**

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

**APPRAISAL:**

Fiscal Historical

This record serves to document the history of the agency and inform the public of the agency's services and programs.

**PRIMARY DESIGNATION:**

Public

**AGENCY:** Office of the State Auditor

**SERIES:** 510

3

**TITLE:** Warrant registers

**DATES:** 1896-1951.

**ARRANGEMENT:** Alphanumerical

**ANNUAL ACCUMULATION:**

**DESCRIPTION:**

A form used to record expenditure/expense vouchers and account classifications of each transaction in detail.

**RETENTION:**

Retain 5 years.

**DISPOSITION:**

Destroy.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**FORMAT MANAGEMENT:**

Paper: Retain in State Records Center for 5 years and then destroy.

**APPRAISAL:**

Administrative Fiscal

Records in this series have temporary administrative and fiscal value and may be destroyed according to the scheduled retention period.