



Auditor of Public Accounts

Records Retention Schedule

Prepared by the State Records Branch
Archives and Records Management Division
Approved by the State Libraries, Archives, and Records Commission



Kentucky Department for Libraries and Archives

This records retention schedule governs retention and disposal of records created, used, and maintained by this agency. **Government records in Kentucky can only be disposed of with the approval of the State Libraries, Archives, and Records Commission (the Commission). If records do not appear on a Commission-approved records retention schedule, agencies should not destroy those records.** This agency-specific schedule was drafted by agency personnel and Archives and Records Management Division staff and reviewed and approved by the Commission. This schedule provides the legal authority for this agency to destroy the records listed, after the appropriate retention periods have passed.

Agency personnel should use this agency-specific schedule in combination with the *General Schedule for State Agencies (General Schedule)*, also approved by the Commission. The *General Schedule* applies to records that are created, used, and maintained by staff at all or most state agencies. Agency-specific retention schedules are used only by specific agencies and apply to records that are created only by a particular state agency, or to records that a state agency is required to retain longer than the approved time period on the *General Schedule*. The *General Schedule* and agency-specific retention schedule should cover all records for this agency.

This retention schedule applies to state agency records and information regardless of how it is created or stored. For example, information created and sent using e-mail is as much a public record as materials created or maintained in paper. Kentucky law defines public records, in part, as "documentary materials, *regardless of physical form or characteristics*, which are prepared, owned, used, in the possession of or retained by a public agency" (KRS 171.410[1]). This means that records management standards and principles apply to all forms of recorded information, from creation to final disposition, regardless of the medium. Records retention scheduling is important in developing, using, and managing computer systems and other electronic devices. Records management practices encourage cost-effective use of electronic media through accurate retention scheduling and legal destruction of records.

All state government employees are responsible for maintaining records according to the retention schedule, whether those records are stored electronically or in paper. Information must be accessible to the appropriate parties until all legal, fiscal, and administrative retention periods are met, regardless of the records storage medium.

Audits and Legal Action

Agency records may be subject to fiscal, compliance or procedural audit. If an agency should maintain records longer than the approved retention period, as may be the case with some federal audits, then all affected records should be retained until the audit has been completed and the retention period met. In no case should records that are subject to audit be destroyed until the audit has been completed and retention periods met, or the records have been officially exempt from any audit requirements.

Records may also be involved in legal or investigative actions, such as lawsuits, administrative hearings, or open records matters. These records must be retained at least until all legal or investigative matters have concluded, regardless of retention period. This includes all appeals of lawsuits.

Vital Records

Vital records are essential to the continued functioning of an agency during and after an emergency. Vital records are also essential to the protection of the rights and interests of an

agency and of the individuals for whose rights and interests it has a responsibility. Vital records are identified in the retention schedule with a (V).

Confidential Records

While all records created, used, and maintained by government agency personnel are public records, not all of those records are open to public inspection. Whether a record is open to public inspection is determined by the state's Open Records laws and other relevant state or federal statutes and regulations. Restriction of public inspection of confidential records may apply to the whole record or only to certain information contained in the record.

Kentucky's public records are considered open for public inspection unless there is some specific law or regulation that exempts them. Agency personnel who believe certain records are confidential should submit a citation from Kentucky Revised Statutes, Administrative Regulations, Code of Federal Regulations, or similar authority. **State agency heads have the responsibility to know all the appropriate confidentiality laws, statutes and regulations that apply to the records maintained by their agency and to see that those laws are enforced.** Even though a record series may or may not be marked confidential on a retention schedule, contradictory laws or regulations that are passed after the schedule has been approved must be honored.

Copies of Records

Agency personnel often make copies of records for internal use or reference purposes. Agencies should designate one copy as the official copy and make sure it is retained according to the records retention schedule. Agencies can destroy all other copies when no longer useful.

Updating the Retention Schedule

Per 725 KAR 1:010, the head of each state government agency is required to designate a member of his or her staff to serve as a records officer. The agency records officer represents that agency in its records-related work with the Archives and Records Management Division. The agency records officer is responsible for assisting the Archives and Records Management Division in drafting a records retention schedule, and in finding any schedule updates to bring before the Commission. The retention schedule should be reviewed on a regular basis to suggest appropriate changes to the Commission.

Auditor of Public Accounts

The Office of Auditor of Public Accounts was first created as a constitutional office by Section 25 of the 1850 Constitution of Kentucky. That document, Kentucky's third constitution, provided for the election of an Auditor, whose duties, along with those of the Treasurer, would be prescribed by statute. The same provision appears in Sections 91 and 93 of the current Constitution, which was adopted in 1891. Section 91 also outlines the qualifications for election to the Office. Under Section 95, the Auditor, along with other constitutional officers, is elected on the first Tuesday after the first Monday in November, every four years. Section 96 provides that the Auditor is to be paid by salary. In response to the constitutional mandate that the legislature prescribe the duties of the Office, the General Assembly enacted KRS Chapter 43. The major duties of the Auditor can be found in KRS 43.050.

Pursuant to KRS 43.050, the Auditor may audit the accounts of all state agencies; all private and semiprivate agencies receiving state aid or having responsibility for the handling of any state funds; the accounts, records, and transactions of the budget units; and the general accounts of the state. The Auditor may investigate and examine all state and county officials authorized to handle state funds, who manage or control state property or property in which the state is interested, or who make estimates or records that are used as a basis for disbursement of state funds. The Auditor shall audit annually the Commonwealth's Comprehensive Annual Financial Report and may audit or examine the books, accounts, and papers of the State Treasurer and the Finance and Administration Cabinet at any time the Auditor deems necessary. In addition, the Auditor may examine annually the management and condition of the offices of the State Treasurer, the Finance and Administration Cabinet, and the chief state school officer. Further, the Auditor must conduct an annual audit of each county's budget and the books, accounts, and papers of all county clerks and sheriffs, unless the fiscal court or the elected official notifies the Auditor that a certified public accountant has been employed to perform such audit, in accordance with KRS 64.810. The Auditor may also audit the books of other county officials.

The organization units within the Office are the Office of State Government Audits and Technology, the Office of Local Government Audits, the Office of Planning and Management, the Office of Special Examinations, and the Division of Quality Assurance.

RECORDS RETENTION SCHEDULE

Signature Page

Auditor of Public Accounts

June 13, 2024

Agency

Schedule Date

Unit

Change Date

June 13, 2024

Date Approved By Commission

APPROVALS

The undersigned approve of the following Records Retention Schedule or Change:



Agency Head

6/10/24
Date of Approval


Agency Records Officer

6/10/24
Date of Approval

DocuSigned by:



6/13/2024

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State Archivist and Chairman, State
Libraries, Archives, and Records
Commission

Date of Approval

The undersigned Archives and Records Management Division staff have examined the record items and recommend the disposition as shown:

DocuSigned by:



Records Analyst/Regional Administrator

6/13/2024

Date of Approval



State Archivist

6/13/2024

Date of Approval



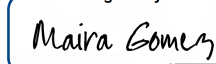
State/Local Records Branch Manager

6/13/2024

Date of Approval

The determination as set forth meets with my approval.

DocuSigned by:



on behalf of

6/13/2024

Auditor of Public Accounts

Date of Approval

**Archives and Records Management Division
Kentucky Department for Libraries and Archives**

**STATE AGENCY RECORDS
RETENTION SCHEDULE**

General Government
Auditor of Public Accounts

Record Group
Number
240

Series	Records Title and Description	Function and Use
00181	Work Papers for Audits (V)	This series represents the records kept by the auditor which document procedures followed, tests performed, information obtained, and conclusions reached during an examination of an agency. It provides the supporting documentation for the issuance of a final audit, regardless of type.
	Access Restrictions	45 KAR 1:060; KRS 61.878 (1)(i) and (1)(j). Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Correspondence, memoranda, printouts, tax information, communications with private individuals, work programs, analyses, letters of confirmation and representation, abstracts of agency documents, and schedules or commentaries prepared or obtained by the auditor.
	Retention and Disposition	Retain for five (5) years, then destroy.
04052	Audits and Agreed-Upon Procedures of Local Government Agencies	This series documents the final statement of accounts of county officers. As provided for in KRS 43.070, the Auditor shall audit annually the funds contained in each county's budget and the books, accounts, and papers of all county clerks and sheriffs. An audit of these offices would not be conducted if the fiscal court or the elected official notifies the Auditor that a certified public accountant has been hired to complete the audit, in accordance with KRS 64.810. In addition, the Auditor is authorized to audit the books, accounts, and papers of all county judges/executive, county attorneys, coroners, and constables. The audit is to determine whether any unauthorized, illegal, irregular, or unsafe handling or expenditure of revenue or other improper practice of financial administration has occurred, and to assure that all proper items have been duly charged, taxed, and reported. In addition, pursuant to KRS 43.070, the Auditor may conduct an agreed-upon procedures engagement for eligible sheriffs and county clerks.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Letter of transmittal, statement of receipts, opinion on financial statement, notes to financial statements, report on compliance with law and regulation, and report on internal control structures.
	Retention and Disposition	After all audits for a given year are published, transfer each audit to the Archives Center for permanent retention.
04053	Audits of State Agencies	This series documents the independent audit of all spending agencies of the state. The Auditor may audit annually, and at such other times as may be deemed expedient, the accounts of all state agencies; all private and semiprivate agencies receiving state aid or having responsibility for the handling of any state funds; the accounts, records, and transactions of the budget units; and the general accounts of the state, as required in KRS 43.050(2)(a). For other audit responsibilities, see KRS 43.050 and Kentucky Administrative Regulations Title 45. A single audit for the Commonwealth is conducted in compliance with the requirements of the Single Audit Act of 1984. The requirements include an audit of the Commonwealth's general purpose or basic financial statements, the performance of additional audit tests for compliance with applicable laws and regulations, and review of federal financial assistance program internal control systems.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Letter of transmittal, statement of receipts, opinion on financial statement, notes to financial statements, report on compliance with law and regulation, and report on internal control structures.
	Retention and Disposition	After all audits for a given year are published, transfer each audit to the Archives Center for permanent retention.

STATE AGENCY RECORDS RETENTION SCHEDULE

General Government
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Series	Records Title and Description	Function and Use
04054	Performance Audits	The series documents the audits that are completed to examine the effectiveness and efficiency of state agencies and government programs. The audits may also include risk assessments and benchmarking. The Auditor can initiate a performance audit whenever they deem it necessary.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Letter of transmittal and report of findings
	Retention and Disposition	After all audits for any given year are published, transfer each audit to the Archives Center for permanent retention.
04434	Birth, Marriage and Death Registers (V)	Closed Series: This series documented births, marriages and deaths of individuals from the enactment of the Commonwealth's first vital statistics laws in 1852 until the present system, which was instituted in 1911. Those persons who attended to births and deaths, and who performed marriage ceremonies, were required to keep records and submit this information to the County Clerk, in the respective county, who then supplied copies of these records to the Auditor of Public Accounts. Due to changes in the law and to varying degrees of compliance by those responsible for recordkeeping, the vital statistics for the period noted above vary in availability from county to county and from year to year.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Contents may vary but generally include: BIRTH - name, sex, race of child; date and place of birth, name and county of residence of parents; mother's maiden name. 1870s - 1910 entries may include birthplace of parents. MARRIAGE - name, age, residence of bride and groom; date of marriage. 1870s - 1910 entries may include grooms occupation, name, place of birth of bride and groom's parents. DEATH - name, age, sex, occupation, place of residence, place of birth, place of death, cause and date of death, and parents' names. 1870s - 1910 may include birthplace of parents of deceased.
	Retention and Disposition	Retain permanently in the State Archives Center.
05007	Complaint Case File	This series documents the receipt of complaints from the agency TIPS line, citizens, and local, state or federal officials alleging the misuse of public funds by either state or local agencies. An assessment is initiated to determine whether additional action by the agency is warranted. If the results of the investigation warrant it, a special examination report is issued. Referrals to other agencies may result if the complaints are not appropriate for the Auditors Office to investigate.
	Access Restrictions	KRS 61.878 (1)(a). Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Original complaint, correspondence with complainant, referral letters, copy of final report (applicable), and related correspondence.
	Retention and Disposition	Retain five (5) years after complaint closure, then destroy.

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240

Series	Records Title and Description	Function and Use
05008	Special Examinations Report	This series documents special examinations into allegations of misuse of public funds, where it has been determined that cause exists to pursue work.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Final report, letter of findings and recommendations.
	Retention and Disposition	After all reports for any given year are published, transfer each report to the Archives Center for permanent retention.
06478	Auditor of Public Accounts' Website	This series is a snapshot of the Office of the Auditor of Public Accounts' website. The website functions as a central communication, outreach, and documentation tool for the Office. The website provides online public access to information about the Office's activities and allows the public to contact the Office by email, use online forms to apply for and submit material, and search records held by the Office. It makes multiple records available in a central location. Some of these records may be listed on the Office's records retention schedule, or the General Schedule for State Agencies, and may be transferred to the State Archives in different formats than those found online the website. The website may contain the original version of these records series or duplicate copies. The website also connects to the social media sites of the Office, allowing wider public notification of its activities.
	Access Restrictions	Agencies should consult legal counsel regarding open records matters.
	Contents	Series may contain: Auditor's biography, organizational information and structure of the Auditors office, speeches, press releases, photos, publications, and audio and video recordings.
	Retention and Disposition	Through arrangement with the Office of the Auditor of Public Accounts, KDLA will take periodic snapshots of the website at various times during the term of each Auditor, including the beginning and ending of each four-year term and any significant changes made to the overall website. Snapshots will be retained permanently.
07050	Attorney Case Files	This series represents the working files which are created and maintained when the APA is named as a party in an administrative or legal proceeding. The types of litigation likely to be a part of this file include federal and state civil actions, Board of Claims cases, Open Records Act appeals, and Personnel Board appeals.
	Access Restrictions	45 KAR 1:060; KRS 61.878. Agencies should consult legal counsel regarding open records matters. All records included in this series shall be afforded all privileges applicable under state and federal law.
	Contents	Series contains: court-filed records and pleadings.
	Retention and Disposition	Retain until five (5) years after case closure and either all appeals have been exhausted, or period to appeal has expired, and judgments are final, then destroy.

Electronic System With Included Records Series

General Government

Auditor of Public Accounts

System Description: CCH ProSystem fx Engagement is used by all auditing staff to create, organize, and finalize all audit work at the APA. The platform and its data are only accessible through login credentials created and administered by the APA Technology Team.

System Contents: CCH ProSystem fx Engagement stores all the historical audits performed at the APA utilizing PDF, Word, and Excel documents. The data is inserted into the system by the general audit staff at the APA.

Gen. Schedule Items:

System Title: **CCH ProSystem fx Engagement**

Alternate Title:

Series # Series Title:

Disposition Instructions:

00181 Work Papers for Audits

Retain for five (5) years, then destroy.