



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 the Auditor of Public Accounts. **Government records in Kentucky can only be disposed of with the approval of the State 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 Auditor of Public Accounts personnel and Archives and Records Management Division staff, and reviewed and approved by the Commission. This schedule provides the legal authority for the Auditor of Public Accounts to destroy the records listed, after the appropriate retention periods have passed.

Auditor of Public Accounts 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 the Auditor of Public Accounts.

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.

This retention schedule covers the content of records created by the Auditor of Public Accounts, including records created or stored using computers and computer systems. The *General Schedule for Electronic and Related Records* applies to records related to computers or a computer system. Examples of these include system documentation and use records, backup files, or website format and control records.

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.

The Auditor may investigate all state and county officials authorized to handle state funds or who manage or control state property or who make estimates or records that are used as a basis for disbursement of state funds. The Auditor must audit the accounts of the State Treasurer and the Finance and Administration Cabinet not less than once each month. Also, the Auditor must conduct an annual audit of each county's budget and the books, accounts and papers of all county clerks and sheriffs, and may audit the books of other county officials.

The organization units within the Office are the Office of the State Auditor; the Office of Legal and Audit Support Services; Office of Planning and Management; Office of Technology and Special Audits; and Division of Financial Audit.

RECORDS RETENTION SCHEDULE

Signature Page

Auditor of Public Accounts
Agency

March 8, 2001
Schedule Date

Unit

December 12, 2013
Change Date

December 12, 2013
Date Approved By Commission

APPROVALS

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

[Signature]
Agency Head

11-26-13
Date of Approval

[Signature]
Agency Records Officer

11.26.13
Date of Approval

[Signature]
State Archivist and Records Administrator
Director, Public Records Division

12/15/13
Date of Approval

[Signature]
Chairman, State Archives and Records Commission

12/12/13
Date of Approval

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

[Signature]
Records Analyst/Regional Administrator

12-05-2013
Date of Approval

[Signature]
Appraisal Archivist

12/5/2013
Date of Approval

[Signature]
State/Local Records Branch Manager

12/5/13
Date of Approval

The determination as set forth meets with my approval.

[Signature]
Auditor of Public Accounts

12-12-13
Date of Approval

STATE ARCHIVES AND RECORDS COMMISSION
Archives and Records Management Division
Kentucky Department for Libraries and Archives

STATE AGENCY RECORDS
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Auditor of Public Accounts

Record Group
Number
0240

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) (j)
	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 in Agency for three (3) years then transfer to the State Records Center and retain at State Records Center for three (3) years then destroy, total retention is six (6) years.
04052	Audits of Local Government Agencies - (Electronic)	This series documents the final statement of accounts of county officers. As provided for in KRS 43.070, the Auditor is to audit annually the funds contained in each county's budgets and the books, accounts, and papers of all county clerks and sheriffs. In addition, the Auditor is authorized to audit the books, accounts and papers of all county judges/executive, county attorneys, coroners and constables. 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. 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. NOTE: Prior to 1985, local audits were maintained as State publications, Series M0007. The Auditor is not responsible for the audits of municipalities and certain special districts, fire, water, or school districts; however, a county can make a request to the Auditor's Office that an independent audit be performed. Such audits would be kept permanently at the county level.
	Access Restrictions	None
	Contents	Series contains: Letter of transmittal, statement of receipts, opinion on financial statement, calendar/fiscal year, notes to financial statements, report on compliance with law and regulation, report on internal control structures
	Retention and Disposition	After all audits for a given year are published, transfer one electronic copy of each audit to the Archives and Records Management Division and retain in Archives Center permanently.
04053	Audits of State Agencies - (Electronic)	This series documents the independent audit of the accounts, financial statements and performance of all spending agencies of the state. The Auditor is to 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. 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	None
	Contents	Series contains: Letter of transmittal, statement of receipts, opinion on financial statement, calendar/fiscal year, notes to financial statements, report on compliance with law and regulation, report on internal control structures
	Retention and Disposition	Transfer one electronic copy of each completed audit to the Archives and Records Management Division when issued to be retained permanently. Destroy excess copies when no longer needed.

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Series	Records Title and Description	Function and Use
04054	Performance Audits - (Documents the effectiveness and efficiency of state agencies and government programs) - (Electronic)	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 she/he deems it necessary.
	Access Restrictions	None
	Contents	Series contains: Letter of transmittal, report of findings
	Retention and Disposition	Transfer one electronic copy of each completed audit to the Archives and Records Management Division when issued to be retained permanently. Destroy excess copies when no longer needed.
04434	Birth, Marriage and Death Registers - (1852 - 1910) (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	None
	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. 1870's - 1910 entries may include birthplace of parents. MARRIAGE - name, age, residence of bride and groom; date of marriage. 1870's - 1910 entries may include groom's 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 parent's names. 1870's - 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 citizens, or local, state or federal officials alleging the misuse of public funds by either state or local agencies. An investigation is initiated to determine the merits of the complaint. If the results of the investigation warrant it, a special examination report (05010) is issued. Referrals to other agencies may result if the complaints are not appropriate for the Auditor's Office to investigate.
	Access Restrictions	KRS 61.878 (1) (a)
	Contents	Series contains: Original complaint, correspondence with complainant, referral letters, copy of final report (applicable), and related correspondence
	Retention and Disposition	Retain in Agency for four (4) years then transfer to the State Records Center and retain at State Records Center for four (4) years then destroy, for a total retention of eight (8) years.

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Series	Records Title and Description	Function and Use
05008	Special Examinations Letter of Findings and Recommendations File	This series is created to communicate findings and recommendations resulting from an investigation of a complaint, where an allegation of misuse of public funds was not substantiated. It is only issued when there is a known complainant.
	Access Restrictions	None
	Contents	Series contains findings and recommendations
	Retention and Disposition	Retain in Agency for four (4) year; transfer to the State Archives Center to be retained permanently.
05009	Special Examination Interim Report File - (Electronic) (V)	This series is created as a result of investigations into allegations of misuse of public funds, where it has been determined that cause exists to pursue the case. The reports are in letter format and communicate findings of an examination through a specific date to the affected parties. The reports supplement the Special Examination Report (05010) which, though a final report, does not summarize all findings. To understand the full import of the examination, both the interim reports and the special examination report would be needed. Interim reports are most usually issued when the investigation is a lengthy one.
	Access Restrictions	None
	Contents	Series is a correspondence file
	Retention and Disposition	Transfer one electronic copy of each report to the Archives and Records Management Division when issued and retain permanently in the Archives Center . Destroy excess copies when no longer needed.
05010	Special Examination Reports - (Documents use/misuse of public funds) - (Electronic)	This series is created as a result of an investigation of an allegation of misuse of public funds, where the allegation is substantiated. It contains the report of findings. In special circumstances, a report may be issued, even though the findings do not support the misuse of funds.
	Access Restrictions	None
	Contents	Series contains: Notes; correspondence; findings of fact
	Retention and Disposition	Transfer one electronic copy of each report to the Archives and Records Management Division when issued and retain in Archives Center permanently. Destroy excess copies when no longer needed.

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Series	Records Title and Description	Function and Use
06478	Auditor of Public Accounts' Website	<p>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.</p> <p>The website also connects to the social media sites of the Office, allowing wider public notification of its activities.</p>
	Access Restrictions	None
	Contents	Series may contain: Auditor's biography; organizational information and structure of the Auditor's office; speeches; press releases; photos; publications; and audio and video recordings. The website also contains a variety of files and scripts that allow for the website to function. These are covered by the series: Website Format and Control Records (E0058).
	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.