



Division of Local Government Services

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 Finance and Administration Cabinet. **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 Finance and Administration Cabinet personnel and Archives and Records Management Division staff, and reviewed and approved by the Commission. This schedule provides the legal authority for the Finance and Administration Cabinet to destroy the records listed, after the appropriate retention periods have passed.

Finance and Administration Cabinet 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 Finance and Administration Cabinet.

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 Finance and Administration Cabinet, 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.

**Finance and Administration Cabinet
Office of the Controller
Division of Local Government Services
County Fee Systems Branch**

The County Fee Systems Branch provides disbursement, fiscal, personnel, payroll, training, and other detailed administrative support services to state agencies, counties, and cities statewide.

RECORDS RETENTION SCHEDULE

Signature Page

Finance and Administration Cabinet
Agency

June 11, 2015
Schedule Date

Office of the Controller/County Fees Branch
Unit

Change Date

June 11, 2015
Date Approved By Commission

APPROVALS

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

J.W. Bryan
Agency Head

May 18 2015
Date of Approval

Angie Douglas-White
Agency Records Officer

May 18, 2015
Date of Approval

Barbara T...
State Archivist and Records Administrator
Director, Public Records Division

6/11/15
Date of Approval

Wayne Oakes
Chairman, State Archives and Records Commission

6/11/15
Date of Approval

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

Pam Compton
Records Analyst/Regional Administrator

May 18, 2015
Date of Approval

Jim S...
Appraisal Archivist

6/11/2015
Date of Approval

[Signature]
State/Local Records Branch Manager

6/11/15
Date of Approval

The determination as set forth meets with my approval.

Brian Lewis
Auditor of Public Accounts

6/11/2015
Date of Approval

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

STATE AGENCY RECORDS
RETENTION SCHEDULE

Finance and Administration
 Controller, Office of the
 Local Government Services

Record Group
Number
1060S

Series	Records Title and Description	Function and Use
00281	Breakdown of Contributions Paid - (Form 3962) Access Restrictions None Contents Retention and Disposition Retain permanently in Agency.	
00283	Plans and Agreements for Social Security Coverage - (Political subdivisions - SS-32) Access Restrictions None Contents Retention and Disposition Retain permanently in Agency.	
00284	Modifications - (Between Commonwealth and Social Security Administration) Access Restrictions None Contents Retention and Disposition Retain permanently in Agency.	
00285	Individual Entity Correspondence Folders Access Restrictions None Contents Retention and Disposition Retain permanently in Agency.	

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Archives and Records Management Division
Kentucky Department for Libraries and Archives

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Finance and Administration
 Controller, Office of the
 Local Government Services

Record Group
Number
1060S

Series	Records Title and Description	Function and Use
00286	Master Federal Register - (Agencies covered) Access Restrictions None Contents Retention and Disposition Retain in Agency and destroy when updated.	
00287	Notice of Identifying Number - (Form OAR-S14) - (Address of covered agency) Access Restrictions None Contents Retention and Disposition Destroy individual cards when updated. Retain file permanently in Agency.	
00292	Liabe Actions - (Filed in Franklin Circuit Court) Access Restrictions None Contents Retention and Disposition Retain in Agency twenty (20) years, then destroy.	
00293	Request for Social Security Information Listing - (Form SSA-3770 C1) Access Restrictions KRS 61.878(1)(a) - personal information Contents Retention and Disposition Retain in Agency ten (10) years, then destroy.	
00296	U.S. Deposits File Access Restrictions KRS 61.878(1)(a) - personal information Contents Retention and Disposition Retain in Agency eight (8) years, then destroy after audit	

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

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 Controller, Office of the
 Local Government Services

Record Group
Number
1060S

Series	Records Title and Description	Function and Use
00297	Individual Report Folders	
	Access Restrictions	42 US Code 418; KRS 61.878(1)(a)
	Contents	
	Retention and Disposition	Retain in Agency eight (8) years, then destroy after audit
00298	Monthly Report of Deposits - (Form SS-21)	
	Access Restrictions	KRS 61.878(1)(a) - personal information
	Contents	
	Retention and Disposition	Retain in Agency eight (8) years, then destroy after audit.
00299	Report for Master Commissioners - (SS-16)	
	Access Restrictions	KRS 61.878(1)(a) - personal information
	Contents	
	Retention and Disposition	Retain in Agency eight (8) years, then destroy after audit.
00304	Pay Period Summary Sheet File - (Duplicate)	
	Access Restrictions	KRS 61.878(1)(a) - personal information
	Contents	
	Retention and Disposition	Retain in Agency eight (8) years, then destroy.
00305	Request for Refund on Payrolls - (Duplicate)	
	Access Restrictions	KRS 61.878(1)(a) - personal information
	Contents	
	Retention and Disposition	Retain in Agency and rotate out after five (5) years.

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STATE AGENCY RECORDS
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Finance and Administration
 Controller, Office of the
 Local Government Services
 County Fees Systems Branch

Record Group
Number
1060

Series	Records Title and Description	Function and Use
00509	Personnel Folders of County Employees on State Payroll - (Over 75,000 population)	This series documents the payroll information for county employees on state payroll, including salaries, leave time payouts, and Statewide Accounting Services for counties over seventy thousand (70,000) in population pursuant to KRS 42.0201 (6)(c)(4).
	Access Restrictions	KRS 61.878 (1) (a) re personal information
	Contents	Series may contain: Name, address, date of birth, Social Security number, office name, fiscal address and phone number of place of employment, salary, benefits, overtime and compensation hours, deductions, promotions and salary increases.
	Retention and Disposition	Retain in Agency four (4) years; transfer to State Records Center eight (8) years; destroy after audit. Total retention is twelve (12) years.
00514	Sheriff's Expense Allowance	This series documents the special voucher issued monthly for each sheriff's expense allowances pursuant to the requirements of KRS 70.170. Each sheriff performing the duties required under provisions of KRS 70.150 and KRS 70.160, are paid the amount of thirty-six hundred dollars (\$3,600) annually at the rate of three hundred dollars (\$300) per month for such services. KRS 70.170 (2) states that the allowance is considered as operating expenses of the sheriff's office and is not considered as part of his compensation. The Sheriff is not required to keep records verifying the expenditures from the allowance provided by the state.
	Access Restrictions	KRS 61.878 (1) (a) re personal information
	Contents	Series may contain: Voucher (Certificate) of Sheriff (Form AC-29), W-4 and K-4 tax forms
	Retention and Disposition	Retain in Agency two (2) years; transfer to State Records Center six (6) years; then destroy. Total retention is eight (8) years.
00522	General Term Order Approving Budget for County Officials	This series documents state approved budgets for individual county officials in counties with population of seventy thousand (70,000) or more. KRS 42.0201 (6) (c) establishes the Division of Local Government Services in the Office of the Controller. The Division serves as the fiscal officer for counties over seventy thousand (70,000) in population.
	Access Restrictions	None
	Contents	Series may contain: Name of county requesting budget approval, names of officials, specific budgetary items and disbursements, total amount of budget, and correspondence
	Retention and Disposition	Retain in Agency four (4) years; transfer to State Records Center eight (8) years; then destroy. Total retention is twelve (12) years.

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 Local Government Services
 County Fees Systems Branch

Record Group
Number
1060

Series	Records Title and Description	Function and Use
00523	Fugitive From Justice Claims Form	This series documents the payment of claims to the sheriff for state mileage, plus five cents (\$0.05), for the distance traveled in the returning a fugitive from justice to Kentucky, including other necessary expenses incurred, i.e., (fugitives' expenses for meals, lodging, and if applicable, air fare). Pursuant to KRS 440.090 the Governor of this state may make a requisition upon the Governor of another state for a fugitive from justice. The agent named in the requisition shall be allowed compensation from the State Treasury at the amount per statute requirement for his service in addition to the allowance set by the Secretary of Finance Cabinet pursuant to KRS 44.060.
	Access Restrictions	KRS 61.878 (1) (a) re personal information
	Contents	Series may contain: Governor's Warrants, Return of Fugitive Form, Claim form for trip made and expenses paid for trip; Application Order and County Judge Executive Order of appointment of agents; receipt for prisoner being transported; receipts for air fare, if applicable; Receipts of Jailer; State Treasury warrants; Name, Date of Birth, Social Security Number, Criminal Charge of Fugitive
	Retention and Disposition	Retain in Agency two (2) years; transfer to State Records Center for six (6) years; destroy after audit. Total retention is eight (8) years.
00525	County Clerk's Tax Bills Log	This series documents the compensation paid to each county clerk for the creation of tax bills pursuant to KRS 133.240. The County Clerk presents his account to the fiscal court, verified by his affidavit, together with the receipt from the Sheriff for the tax bills and receipt from the Department of Revenue for the recapitulation sheets. If the account is correct, one-half is paid out of the levy and the other one-half is paid out of the State Treasury. The county clerk shall certify the allowance to the Finance and administration Cabinet, which shall draw a warrant on the State Treasurer in favor of the county clerk for the state's one-half.
	Access Restrictions	None
	Contents	Series may contain: County Clerk's Claim for Preparing Tax Bills which includes name and address of clerk, voucher number, account number, Disbursement amount, year signed by County Clerk, Division of Local Government County Fees Systems Branch and Secretary of Finance or authorized agent.
	Retention and Disposition	Retain in Agency two (2) years; transfer to State Records Center for six (6) years; destroy after audit. Total retention is eight (8) years.
00529	Computer Calendar Year Receipts and Expenditure Detail	This series is an accounting statement of all monies received in county offices, including fee money, deposits, and checks. This series also includes any payouts. KRS 42.0201 (6)(c)(4) establishes the Division of Local Government Services in the Office of the Controller and is authorized to perform state government's duties relating to the county fees systems for local entities for counties over seventy thousand (70,000) in population, including serving as fiscal and payroll officer.
	Access Restrictions	None
	Contents	Series may contain: Budget Request Items, payments to vendors, cash money received in offices, checking account numbers
	Retention and Disposition	Retain in Agency four (4) years, transfer to State Records Center for eight (8) years then destroy after audit. Total retention is twelve (12) years.
00530	Jury and Witness Fund Reimbursements	This series documents reimbursements to the counties for juries serving in the District and Circuit Courts and reimbursement of compensation of witnesses subpoenaed to testify in behalf of the Commonwealth pursuant to KRS 30A.110.
	Access Restrictions	KRS 61.878 (1) (a) (Social Security numbers)
	Contents	Series may contain: Name of Circuit Court Clerk and county requesting reimbursement, specifying whether District or Circuit Courts, address of court, jurors and witness names and Social Security number, dates of time for jury service, date(s) required for witness to testify, and total amount of reimbursement.
	Retention and Disposition	Retain in Agency four (4) years; transfer to State Records Center for four (4) years; then destroy after audit. Total retention is eight (8) years.

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Controller, Office of the
Local Government Services
County Fees Systems Branch

Record Group
Number
1060

Series	Records Title and Description	Function and Use
00532	Sheriff's Advances to Defray Expenses	This series documents the requests for advancements to defray necessary costs for operation of the Sheriff's Office and amount to be deducted from the amount paid to the Sheriff's Office for repayment of the advancement at the end of the calendar year. Pursuant to KRS 64.140 (1), sheriffs may submit a request to the County Fees Systems Branch for an advancement to defray necessary official expenses and apply to the payment of the salaries of the sheriff or the sheriff's deputies and assistants. The Finance and Administration Cabinet Secretary determines the necessary amount on the first day of each calendar month that may be advanced to the sheriff which does not exceed one twelfth (1/12) of the total fees collected by the sheriff for the preceding year and may be a less amount and cannot exceed sixty thousand (\$60,000) dollars per month. Upon submittal of the request by the Sheriff and after approval of the Finance and Administration Cabinet, a warrant is drawn on the State Treasury for the advancement. At the end of each calendar year the sum of such advancements are deducted from the fees and commissions paid to State Treasury by the Sheriff.
	Access Restrictions	KRS 61.878 (1) (a) re personal information
	Contents	Series may contain: Correspondence from Sheriff requesting advancement and letter approving amount of advancement signed by the Finance and Administration Cabinet, total amounts of monthly advancements, Social Security numbers, addresses, assets, surety bond information and Sheriff's budget.
	Retention and Disposition	Retain in Agency two (2) years; transfer to State Records Center for six (6) years, then destroy after audit. Total retention is eight (8) years.
00533	County Clerk, Sheriff and Jailer Bond Premiums	This series documents the reimbursements paid by the Finance and Administration Cabinet for bond premiums paid by each county clerk, sheriff and jailer. KRS 62.140 authorizes the county clerk, sheriff and jailer to have a valid claim against the state for the amounts paid by him for premiums on the bonds required of him when the bonds have been executed by an incorporated surety company authorized to do a surety business in Kentucky and when the claims have been verified by the County Clerk, Sheriff's or Jailer's affidavit.
	Access Restrictions	KRS 61.878 (1) (a) re personal information
	Contents	Series may contain: Name of county clerk, sheriff, jailer, Social Security number, county, and address, calendar year of posting, amount of bond, name and address of bond surety.
	Retention and Disposition	Retain in Agency four (4) years; transfer to State Records Center four (4) years, destroy after audit. Total retention is eight (8) years.
03162	Sheriff's and Jailer's Monthly Fee Claims File	This series documents paid fees pursuant to KRS 44.020. The sheriff or jailer may make a claim payable from the State Treasury for duties performed in any court of the Court of Justice and have the claim certified by the judge of the court as allowable for payment and submit to the County Fees Systems Branch.
	Access Restrictions	KRS 61.878 (1) (a) re personal information
	Contents	Series may contain: Sheriff's or Jailer's Monthly Fee Claim Summary form detailing the fees to be paid, Finance and Administration Cabinet forms signed by District and/or Circuit Court Judges substantiating Sheriff's or Jailer's claim for fees, name, address, Social Security number, and charge of prisoner, indictment number, name of officer, date of transfer, mileage, jurors' name, address, court orders, vendor's invoices and receipts.
	Retention and Disposition	Retain in Agency two (2) years; transfer to State Records Center six (6) years; then destroy after audit. Total retention is eight (8) years.

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 Local Government Services
 County Fees Systems Branch

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Number
1060

Series	Records Title and Description	Function and Use
03163	Report of State Moneys Collected	This series documents the reports submitted to the Office of the Controller in the Finance and Administration Cabinet for any monies collected that are due and payable to the state, including but not limited to court costs, fees and fines. Pursuant to KRS 42.320 which establishes the court cost distribution fund created to provide a central account into which the court costs collected by circuit clerks are to be paid. The fund is administered by the Finance and Administration Cabinet and makes monthly disbursements from the fund as outlined in KRS 42.320 (2).
	Access Restrictions	None
	Contents	Series may contain: Circuit Court Clerks' Report of fees, fines, court costs, source of monies collected by county offices, and total monthly amount paid to State.
	Retention and Disposition	Retain in Agency two (2) years; transfer to State Records Center six (6) years; destroy after audit. Total retention is eight (8) years.
05753	Indigent Program Payments	This series documents payments to the Office of Public Advocacy for the representation/defense of the needy person who has been detained by a law enforcement officer, on suspicion of having committed, or who is under formal charge of having committed, or is being detained under a conviction of, a serious crime, or who is accused of having committed a public or status offense or who has been committed to the Department of Juvenile Justice or Cabinet for Health and Family Services for having committed a public or status offense as those are who are defined by KRS 61.010 (1) (a), (b), (c), or (d) or KRS 630.020 (2). Pursuant to KRS 31.110 and 31.120 state the factors for Courts determining if a person is indigent and qualifies for legal representation and services to provided by state.
	Access Restrictions	KRS 61.878 (1) (a) re personal information
	Contents	Series may contain: Court Order ruling that defendant is an indigent with date and Judge's signature, invoice stating itemized billing with amount to be paid, Social Security number or Federal ID number, address, W-9 Form (Request for Taxpayer Identification Number and Certification)
	Retention and Disposition	Retain in Agency four (4) years; transfer to State Records Center four (4) years; then destroy after audit. Total retention is eight (8) years.
05759	Purchase Orders	This series documents any approved purchases made by those counties meeting the criteria in KRS 42.0201 (6) (e) and authorizes County Fees Systems Branch to perform state government's duties relating to the county fees systems for local entities' for counties over seventy thousand (70,000) in population, including serving as the payroll and fiscal officer.
	Access Restrictions	None
	Contents	This series may contain: Name of county and office making request for large purchases, name and address of vendor, item(s) requested, quantity of items, individual price, date of request, total amount, signatures of requesting agent and County Fees Systems Branch authorized personnel approving request, date of approval.
	Retention and Disposition	Retain in Agency five (5) years; transfer to State Records Center seven (7) years; then destroy after audit. Total retention is twelve (12) years.
05760	Board of Assessment Appeals	This series documents payment to the board members of the Board of Assessment Appeals by the County Fees Systems Branch. The Board of Assessment Appeals conducts hearings when a taxpayer appeals an assessment made by the Property Valuation Administrators using the county assessment in accordance with KRS 133.020.
	Access Restrictions	KRS 61.878 (1) (a) re personal information
	Contents	Series may contain: Name, address and Social Number of taxpayer, list of Assessment Appeals from County and signed by Property Valuation Administrator and County Judge, names, addresses, and Social Security numbers of Board members, date (s) convened, and total compensation.
	Retention and Disposition	Retain in Agency two (2) years; transfer to State Records Center eight (8) years; then destroy after audit. Total retention is ten (10) years.

STATE ARCHIVES AND RECORDS COMMISSION
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Finance and Administration
 Controller, Office of the
 Local Government Services
 County Fees Systems Branch

Record Group
 Number
 1060

Series	Records Title and Description	Function and Use
05761	Sequestered Juror Payments	This series documents payments related to sequestered jurors or other trial-related expenses. Pursuant to KRS 29A.180, the sheriff is responsible for meals, housing and other incidental needs, when the jurors are retained overnight or otherwise sequestered when ordered to do so by the judge of the Court for which the jurors were summoned, and/or transportation of jurors and other authorized persons to views of the scene or other locations authorized by the court of grand jurors and petit jurors in Circuit Court and in District Court. The sheriff is also responsible for providing any specialized personnel, equipment, and services which the judge, with the consent of the Chief Justice, shall deem necessary for the conduct of a trial in which the judge believes that special security precautions are necessary desirable.
	Access Restrictions	None
	Contents	This series may contain: An Order of the Court stating the above services are required, including the date the jury was sequestered, case number of trial, brief explanation of the services provided by the sheriff, an original of the vendor's invoices which show the establishment, and date jurors were fed or lodged and amount of charges
	Retention and Disposition	Retain in Agency two (2) years, transfer to State Records Center for six (6), then destroy after audit. Total retention is eight (8) years.