



LIBRARY OF VIRGINIA

Archives, Records, and Collections Services
800 E. Broad St., Richmond VA 23219
(804) 692-3600

RECORDS RETENTION AND DISPOSITION SCHEDULE

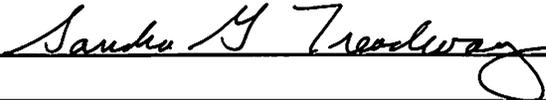
GENERAL SCHEDULE NO. GS-02

COUNTY AND MUNICIPAL GOVERNMENTS

Fiscal Records

The schedule on the attached page(s) is approved with agreement to follow the records retention and disposition policies listed below:

APPROVED:



EFFECTIVE SCHEDULE DATE: 2/12/2015

POLICIES FOR RECORDS RETENTION AND DISPOSITION

1. This schedule is continuing authority under the provisions of the Virginia Public Records Act, § 42.1-76, et seq. of the Code of Virginia for the retention and disposition of the records as stated on the attached page(s).
2. This schedule supersedes previously approved applicable schedules.
3. This schedule is used in conjunction with the Certificate of Records Destruction (RM-3 Form). A signed RM-3 Form must be approved by the designated records officer and on file in the agency or locality before records can be destroyed. After the records are destroyed, the original signed RM-3 Form must be sent to Library of Virginia (LVA).
4. Any records created prior to 1913 must be offered, in writing, to LVA before applying these disposition instructions. Offered records can be destroyed 60 days after date of the offer if no response is received from LVA. A copy of the offer must be attached to the RM-3 Form when it is submitted to LVA.
5. All known audits and audit discrepancies regarding the listed records must be settled before the records can be destroyed.
6. All known investigations or court cases involving the listed records must be resolved before the records can be destroyed. Knowledge of subpoenas, investigations, or litigation that reasonably may involve the listed records suspends any disposal or reformatting processes until all issues are resolved.
7. The retentions and dispositions listed on the attached page(s) apply regardless of physical format, i.e., paper, microfilm, electronic storage, optical imaging, etc. Unless prohibited by law, records may be reformatted at agency or locality discretion. Microfilming must be done in accordance with 17VAC15-20-10, et seq. of the Virginia Administrative Code, "Standards for the Microfilming of Public Records for Archival Retention." All records must be accessible throughout their retention period in analog or digital format. Whether the required preservation is through prolongation of appropriate hardware and/or software, reformatting, or migration, it is the obligation of the agency or locality to do so.
8. Custodians of records must ensure that information in confidential or privacy-protected records is protected from unauthorized disclosure through the ultimate destruction of the information. Ultimate destruction is accomplished through shredding, pulping, burning, and overwriting or physically destroying media. Deletion of confidential or privacy-protected information in computer files or other electronic storage media is not acceptable. Records containing Social Security numbers must be destroyed in compliance with 17VAC15-120-30.
9. Under the Virginia Public Records Act, § 42.1-79, LVA is the official custodian and trustee of all state agency records transferred to the Archives, Library of Virginia. LVA may purge select records in accordance with professional archival practices in order to ensure efficient access.
10. Unless otherwise directed, files are closed out at the end of each calendar or fiscal year as appropriate. Retention periods start at that time.



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RECORD SERIES AND DESCRIPTION	SERIES NUMBER	SCHEDULED RETENTION PERIOD	DISPOSITION METHOD
<u>Accounts Payable</u> This series documents moneys to be paid by the locality to its creditors. This series may include, but is not limited to: invoices, receipts, bills, canceled checks, returned checks, check registers, and checking statements.	010143	3 Years after end of state fiscal year	Non-confidential Destruction
<u>Accounts Receivable</u> This series documents moneys owed to the locality by its debtors. This series may include, but is not limited to: deposit receipts, invoices, bills, purchase orders, vouchers, permits, and receipt records.	010144	3 Years after end of state fiscal year	Non-confidential Destruction
<u>Audit Records: External</u> This series documents the audit of the finances of the locality by an outside auditing firm. This series may include, but is not limited to: locality's working papers and prepared audit report. COV 15.2-2511	010146		Permanent, In Agency
<u>Audit Records: Internal</u> This series documents the audits conducted by the locality on its various departments and agencies. This series may include, but is not limited to: audit report and work papers.	010145	8 Years after end of state fiscal year	Non-confidential Destruction
<u>Budget Records: Adopted Budget Files</u> This series documents the adopted locality budget, outlining approved expenditures for the year.	010150		Permanent, In Agency
<u>Budget Records: Working Files</u> This series documents the budgeting process of the locality. This series may include, but is not limited to: working files.	010151	5 Years after end of state fiscal year	Non-confidential Destruction
<u>Cash and Bank Reports</u> This series documents financial transactions within the locality. This series may include, but is not limited to: cash reports, transmittal and settlement records, warrant records, bank statements, and reconciliation documentation.	200104	3 Years after end of state fiscal year	Confidential Destruction



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<u>Contracts</u> This series documents contracts and agreements entered into by the locality. The series may include, but is not limited to: contract and supporting documentation.	010159	5 Years after expiration	Confidential Destruction
<u>Financial Accounting Reports</u> This series documents the income and expenditures of the locality by its offices and agencies.	010162	3 Years after end of state fiscal year	Non-confidential Destruction
<u>Fixed Assets Files</u> This series documents the control of fixed assets, such as land, buildings, and equipment, owned by the agency. This series may include, but is not limited to: logs, inventories, and reconciliation documents.	010163	0 Years after equipment, facility, or property sold or no longer in use	Non-confidential Destruction
<u>General Ledger</u> This series documents the assets, liabilities, fund balances, revenues, and expenses of the locality. This series may include, but is not limited to: ledger, ledger cards, journals, and reports.	010169	10 Years after end of state fiscal year	Non-confidential Destruction
<u>Grant Files</u> This series documents the financial administration of state and federal grant money. This series may include, but is not limited to: audit reports, budget revisions, expenditure reports and receipts.	010164	3 Years after project completion	Non-confidential Destruction
<u>Insurance Records and Reports</u> This series documents insurance coverage carried by the locality, such as commercial policies, third-party coverage, and self-insurance programs. This series may include, but is not limited to: insurance policies, claims, invoices, and investment files.	010165	3 Years after end of state fiscal year	Confidential Destruction

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<u>Payroll Records</u> This series documents the payroll activities of the locality. This series may include, but is not limited to: deduction authorizations and registers, leave records, ledgers and reports, compensation files, retirement contributions, time and attendance records, time sheets, Virginia Employment Commission (VEC) reports, wage and income tax reports, W-2 Wage and Tax Statements, and Form 1099.	200105	5 Years after end of state fiscal year	Confidential Destruction
<u>Purchasing Records</u> This series documents the purchasing of equipment, goods, services, and supplies by the locality. This series may include, but is not limited to: bids, bid proposals, contracts, agreements, purchase orders, and requisitions.	200106	5 Years after end of state fiscal year	Confidential Destruction
<u>Reimbursement Records</u> This series documents the reimbursement of money to or from the locality. This series may include, but is not limited to: travel expense reimbursement and overpayment documentation.	010190	3 Years after end of state fiscal year	Non-confidential Destruction
<u>Retirement Files: Locally Managed Retirement System</u> This series documents the locally managed retirement system. This series may include, but is not limited to: employee participating and financial documentation.	200107	3 Years after last action	Confidential Destruction
<u>Retirement Files: Virginia Retirement System (VRS)</u> This series documents the participation of the locality in the Virginia Retirement System.	010194	3 Years after end of state fiscal year	Confidential Destruction



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<u>Vendor / Supplier Records</u> This series documents the information of vendors and suppliers that provide goods and services. This series may include, but is not limited to: correspondence, W-9 and 1099 forms, Internal Revenue Service Taxpayer Identification Number (IRS TIN) match form, alternate payment address notice, and Automatic Clearing House (ACH) payment form.	200391	0 Years after no longer administratively useful	Confidential Destruction
<u>Workers' Compensation Records</u> This series documents claims filed based on work-related injury or illness. This series may include, but is not limited to: claims, application for benefits, wage documents used to determine compensation, and payment documentation.	010218	5 Years after end of state fiscal year	Confidential Destruction
