

SOUTHERN TIER LIBRARY SYSTEM  
RECORDS RETENTION POLICY

**Records Retention**

**A library should keep certain financial records and personnel records, as well as official documents of Board business, such as minutes. Information for the following schedule has been taken from *Retention and disposition of library and library system records*, by Warren Broderick, New York State Archives Technical Information Series #06, Revised April 2000. The publication can be found at [http://www.archives.nysed.gov/a/nysaservices/ns\\_serv\\_mg\\_retentionlib6.shtml](http://www.archives.nysed.gov/a/nysaservices/ns_serv_mg_retentionlib6.shtml). According to this publication, “No public library nor any public or school library system covered by the Local Government Records Law, may legally dispose of records until the governing body passes a resolution adopting the appropriate records retention and disposition schedule.”**

<u>Item</u>	<u>Description of Record</u>	<u>Retention</u>
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**General**

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|----------|--|------------------------------------|
| <b>1</b> | <b>Official minutes and hearing proceedings</b> of governing body or board, commission or committee thereof, including all records accepted as part of minutes         | <b>Permanent</b>                   |
| <b>2</b> | <b>Agenda</b> for meeting of governing body or board or agency, commission or committee  | <b>1 year</b>                      |
| <b>3</b> | <b>Legal opinion or directive</b> rendered by government agency  | <b>Permanent</b>                   |
| <b>4</b> | <b>Local rule, regulation, ordinance, resolution, proclamation, or court order</b>   | <b>Permanent</b>                   |
| <b>5</b> | <b>Legal agreement</b> , including contract, lease, and release involving local government<br>termination but not less than 6 years after final payment under contract | <b>6 years</b> after expiration or |

- 6 Grant program file**
- a. Application, proposal, agreement, narrative, evaluation, and annual report for approved grant **Permanent**
  - b. Background material, fiscal records, and supporting documentation: **6 years** after renewal or close of grant or denial of application

**Note:** For additional fiscal items, see the Fiscal section of this schedule

- 7 Public Educational or informational program file**
- a. Official copy of literature or other material made available to the public **Permanent**
  - b. File on each instructional course or program **1 year** after course or program discontinued

- 8 Opinion survey records**
- a. Survey results, including official copy of survey form **Permanent**
  - b. Completed survey forms **0** after survey results prepared

## **Budget**

- 1 Budget preparation file** for budget request or estimate submitted by department head, including but not limited to tentative budget appropriation, staffing requests, estimates of revenues or expenditures, narrative of services, budget message and related records **6 years**
- 2 Budget hearing and review files**, including review of estimates and requests, and review of tentative budget **6 years**
- 3 Preliminary or tentative budget** **6 years**
- 4 Annual budget**
  - a. Official copy when not included in minutes **Permanent**
  - b. when budget is included in minutes **0**
- 5 Special budget** filed with State or Federal agency **Permanent**
- 6 Budget status report** on allocation, receipts, expenditures, encumbrances, and unencumbered funds
  - a. Cumulative report **6 years**
  - b. Monthly or Quarterly report **1 year**

## Fiscal

### Accounting

- 1**      **General ledger** showing summary reports and disbursements from all funds and accounts      **10 years**
- 2**      **Subsidiary ledger** providing details of the general ledger accounts      **6 years**
- 3**      **Journal** recording chronological entries of all fiscal transactions      **6 years**
- 4**      **Accounting register**, including but not limited to check register, transfer of funds register, encumbrance register, and register of claims presented for payment and paid claims      **6 years**
- 5**      **Cash transaction record** showing cash received from collection of various fees      **6 years**
- 6**      **Intermediary fiscal record of receipts and disbursements**, including but not limited to detail record, analysis, proof sheet or trial balance worksheet, and adding machine tapes      **6 years**

### Audit

- 1**      **Report of audit financial affairs**
  - a. Audit filed pursuant to Section 35, General Municipal Law, conducted by NYS comptroller's Office or by outside auditing firm      **Permanent**
  - b. Other external audits      **6 years**
  - c. Internal audits, conducted by local government officials      **6 years**
- 2**      **Audit background documentation**, including summaries, posting records, and related records created by an auditing office as part of the auditing procedure      **6 years**
- 3**      **Audit hearing or review file**      **6 years**

### Banking

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|----------|---|----------------|
| <b>1</b> | <b>Banking communications</b> , including but not limited to bank statement, reconciliation, notification of voiding or return of check, cancellation of payment, or other notice for checking or savings account | <b>6 years</b> |
| <b>2</b> | <b>Canceled check</b> , or other instrument of payment, such as bank check, warrant check, order check, or order to fiscal officer to pay when used as a negotiable instrument, including voided check            | <b>6 years</b> |
| <b>3</b> | <b>Copy of check or check stub</b>  | <b>6 years</b> |
| <b>4</b> | <b>Deposit slip</b>   | <b>6 years</b> |

### **Library System**

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|----------|---|---------------------------------------|
| <b>1</b> | <b>Incorporation, chartering and registration records</b>   | <b>Permanent</b>                      |
| <b>2</b> | <b>Directory of public library system</b> and member libraries, prepared by public library system | <b>0</b> after superseded             |
| <b>3</b> | <b>Borrowing or loaning records</b> , including interlibrary loan                                 | <b>0</b> after no longer needed       |
| <b>4</b> | <b>Catalog of holdings</b>  |                                       |
|          | a Manuscript or printed catalog   | <b>Permanent</b>                      |
|          | b. Continuously updated catalog   | <b>0</b> after superseded or obsolete |
| <b>5</b> | <b>Individual title purchase requisition</b> which has been filled or found to be unfillable      | <b>1 year</b>                         |
| <b>6</b> | <b>Records documenting selection of books</b> and other library materials                         | <b>1 year</b>                         |

### **Payroll**

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|----------|--|
| <b>1</b> | <b>Payroll</b> , including information on gross and net pay, base pay, taxes, and other deductions |
|----------|--|

- a. Year-end or periodic payroll, including same information by pay period as warrant copy, certified by fiscal officer **55 years**
  - b. Warrant copy when year-end or periodic payroll with same information as warrant copy is produced and retained at least 55 years **3 years**
  - c. Warrant copy when no year-end periodic payroll with same information as warrant copy is produced **55 years**
- 2 Summary report or record of payroll or time information** covering all employees or an individual employee **6 years**
- 3 Payroll distribution breakdown record** used to distribute or classify labor costs **6 years**
- 4 Summary record of employee's payroll changes** **6 years** after termination of employment
- 5 Employee's time cards, sheets, or books** **6 years**
- 6 Record of employee absences or accruals**
  - a. When not posted to periodic cumulative time summary record **6 years**
  - b. When posted to periodic cumulative time summary record **1 year**
- 7 Employee request for and/or authorization given to employee to use sick, vacation, personal or other leave, or to work overtime** **6 years**
- 8 Record of assignments, attachments, and garnishments of employee's salary**
  - a. When employment was terminated prior to satisfaction **6 years** after termination of employment
  - b. When satisfied **5 years** after satisfaction
- 9 Employee's voluntary payroll deduction request form** **5 years** after superseding form is filed, authorization expires, or employment is terminated
- 10 Employee's personal earnings record** used to prove end-of-year total earnings, retirement or other deductions and taxes withheld. **6 years**
- 11 Employee's declaration of intention to accept or reject Social Security** **10 years** after employee died or reached age 75, whichever is shorter

- 12**      **Quarterly report of wages paid** prepared for Social Security, and report of any adjustments or corrections                         **6 years**
  
- 13**      **Copy of Federal determination of error in wage reports**                         **6 years**
  
- 14**      **Payroll report** submitted to New York State Employee’s Retirement System or any other official pension system                         **6 years**
  
- 15**      **Employer’s copy of Annual Federal Tax Return (Form 940), Quarterly Federal Tax Return (Form 941E) and Continuation Sheets (Form941a), Notice of Tax Return Due (Form TY14),** or equivalent forms                         **5 years**
  
- 16**      **Employer’s copy of US Information Return for Calendar Year (Form 1099), Withholding Tax Statement (Form W-2) or Transmittal of Wages and Tax Statements (Form W-3)** or equivalent forms                         **5 years**
  
- 17**      **Employer’s Withholding Exemption Certificate (Form W-4),** or equivalent form                         **5 years**
  
- 18**      **Employer’s copy of New York State income tax records** relating to employees                         **5 years**

## Purchasing

- 1**      **Purchase Order,** or similar record, used to obtain materials, supplies, or services                         **6 years**
  
- 2**      **Purchase requisition,** request, estimate or similar record, used to submit purchase requirement                         **6 years**
  
- 3**      **Purchasing file,** including but not limited to bid contract and specifications for purchase of materials, supplies and services not connected with capital construction                         **6 years**
  
- 4**      **Vendor file,** including but not limited to list of vendors doing business with the local government, vendor evaluation forms, price lists or other information received from vendors                         **0** after obsolete
  
- 5**      **Performance guarantee** or written warranty for products or similar record                         **6 years** after expiring
  
- 6**      **Invoice,** statement or similar notification by vendor of supplies, materials, or equipment sent                         **6 years**

- |           |   |
|-----------|---|
| <b>7</b>  | <b>Invoice register</b> , or similar record used to list invoices<br><b>1 year</b>  |
| <b>8</b>  | <b>Packing slip</b> , shipping ticket, copy of bill of lading or similar record used to verify receipt of materials or supplies<br><b>6 years</b> |
| <b>9</b>  | <b>List or abstract of purchase orders, claims or contracts</b><br><b>6 years</b>   |
| <b>10</b> | <b>Standing order file</b> , used for purchase of materials and supplies which are received on a regular basis<br><b>6 years</b>                  |

### **Disposition**

**Establish a formal disposition procedure** that disposes of records regularly, at least once a year. This safeguards against the accidental destruction of records that have not attained their minimum retention periods or that have met their retention periods but are needed for some other purpose, such as litigation or investigations.

**Documenting disposition of records** is not required, but recommended. An authorization form should include series titles and dates, quantity of records, method of destruction, and authorization signatures. To certify destruction, the form should also include the dated signature of a witness. (Appendix C, "Records Destruction Authorization" is a sample form).

**Select a method of destruction** that ensures total illegibility of confidential records. The most common methods of destruction include:

**Incineration**

**Shredding**

**Landfill**

**Recycling**

*Approved by the Southern Tier Library System Board of Trustees September 16, 2003*