

# **Accounting, Purchasing & Miscellaneous Records**

## **One Year after Audit**

Bids – Unsuccessful  
Deposit to Trustee & Check Registers  
AP & Payroll Segregated Duties Forms  
Payroll Ledgers  
Month End Close Ledgers

## **Five Years from Creation**

Journal Entries, Individual Copies  
Accounts Paid Files, Invoices & Travel Authorizations  
Requisitions, Purchase Orders & Ledgers  
Receipts & Receipt Books  
Bank Deposit Books, Slips, Statements, Cancelled Checks & Check Books  
Correspondence Files  
Fixed Assets  
Grant Development & Proposal Files – Unsuccessful (Successful – Life of Grant plus 5 years)  
Maintenance Records on Buildings & Vehicles

## **Seven Years from Expiration**

Bids – Successful  
Contracts  
Insurance Policies  
Leases & Agreements

## **Ten Years from Expiration**

Cash Books  
Fee Books  
Unclaimed Funds Records (10 years after the official's tenure is broken)

## **Permanent**

Audit General Ledgers  
Minutes

# Employment Records

## **1 Year from Termination of Plan**

Insurance & Retirement Records

## **2 Years from Creation**

American's w/Disability Act Records

EEOC Records (Equal Employment Opportunity Records)

## **3 Years from Creation Date**

Age Records

I-9 Forms (3 yrs from Date of Hire or 1 yr from separation (min. 3 yrs))

Employee Earnings Records Hard copy 3 years (then archive or microfilm)

FMLA Records

Garnishment Records

Time sheets, Payroll Deductions

Wage and Age Records

## **4 Years from Due Date**

Employment Tax Records

## **5 Years from File End Date**

Adverts regarding Job Openings

Promotions, Training Programs or OT Work

Applications, resumes & replies to adverts for such

Hiring & Layoff Records

Promotion, Demotion & Pay Rate Records

Transfer & Termination Records

Physical & Medical records not under FMLA

Occupational Injury & Illness Records

## **7 Years**

Employee Contracts

w-2, w-4, 941, Unemployment

Military Leave, Health Insurance (from leaving)

## **Keep Current & Available**

Employer Info Report (EEO-1)

Personnel Policies

## **Until final disposition of charge or action**

Discrimination or Enforcement Charges

### **Special Records Pertaining to Employee's Health**

#### **Drug Testing Records.....**

Test records                      5 years

Info on alcohol and controlled substance collection process & info on education/training

2 years

Negative & cancelled controlled test results; alcohol test results of less than .02 concentrations              1 year

#### **Blood borne Pathogens/Infectious Material Standard.....**

Written exposure plan      keep current & available to workers

Medical Records              Term of Employment plus 30 years

Training Records              Three Years

#### **Hazardous Communications.....**

30 years for records of significant adverse reactions to employee's health;

5 years for all other allegations & environmental charges;

30 years for employee health-related allegations arising from any employment related exposure.

#### **MSDS.....**

Keep current

#### **OSHA.....**

Duration of Employment plus 30 years

<u>PAYROLL LEDGERS</u>	<u>1 YEAR AFTER AUDIT</u>
<u>TIME SHEETS</u>	<u>1 YEARS FROM AUDIT (LASER)</u>
<u>W-2</u>	<u>PERMANENT (LASER/ 7 YRS)</u>
<u>941 STATE &amp; FEDERAL</u>	<u>7 YEARS</u>
<u>UNEMPLOYMENT</u>	<u>7 YEARS</u>
<u>PAYROLL LIABILITY FILES</u>	<u>7 YEARS</u>
<u>TERMINATED EMPLOYEES</u>	<u>5 YEARS</u>
<u>FMLA</u>	<u>7 YEARS FROM TERMINATION</u>
<u>GARNISHMENTS</u>	<u>3 YEARS – END OF BENEFIT</u>
<u>OCC ACCIDENT</u>	<u>5 YEARS</u>
<u>DEMO/PROMOTION &amp; WAGES</u>	<u>5 YEARS – END OF CLAIM DATE</u>
<u>ACCOUNTS PAYABLE FILES</u>	<u>5 YEARS</u>
<u>1099 &amp; FILES</u>	<u>7 YEARS</u>
<u>PURCHASE ORDER/REQUISITIONS</u>	<u>5 YEARS FROM CREATION</u>
<u>BID FILES – AWARDS</u>	<u>7 YEARS - END OF CONTRACT</u>
<u>BID FILES – NOT AWARDED</u>	<u>1 YEAR – END OF AUDIT</u>
<u>MONTH END GENERAL LEDGERS</u>	<u>1 YEAR – FROM AUDIT YEAR</u>
<u>YEAR END AUDIT LEDGERS</u>	<u>PERMANENT</u>
<u>JOURNAL ENTRIES</u>	<u>5 YEARS</u>
<u>RECEIPTS</u>	<u>5 YEARS</u>
<u>BANK STATEMENTS</u>	<u>5 YEARS</u>
<u>CANCELLED CHECKS</u>	<u>5 YEARS</u>
<u>GRANT FILES</u>	<u>7 YEARS – END GRANT LIFE</u>
<u>LEASE AGREEMENTS</u>	<u>7 YEARS – END OF LEASE LIFE</u>