

County/Local Retention Schedule Instructions

Indiana Archives and Records Administration (IARA) – County/Local Records Management

These instructions apply to all approved County/Local Records Retention Schedules.

- 1) **Officials should first reference their office-specific Retention Schedule.** If no listed Record Series covers the record's subject matter, then refer to the County/Local General Retention Schedule (GEN). If you are still unsure, contact County Records Management at cty@iara.in.gov for assistance.
- 2) **Copy of Record vs. Duplicate:**
 - a) A **Copy of Record** is the copy (or in special circumstances, *copies*) of a record that your agency has chosen to officially fulfill all Records Retention Schedule requirements and any other state or federal rules that affect the record.
 - b) A **Duplicate** is any other version of the record that contains the same information, but is *not* being used to fulfill records retention requirements. Unless the appropriate Record Series specifically states otherwise, Duplicates are considered non-record material and may be destroyed at any time. No permission from IARA or your County Commission of Public Records is required, and no forms need be submitted.
- 3) **Record Series listed on a retention schedule but NOT designated as PERMANENT or CRITICAL :**
 - a) **Any records may be digitized** according to OCPR Policies 20-01 and 20-02 and IARA's Electronic Records Guidelines. Once the electronic records have been verified for completeness and legibility, they can be used as a **Copy of Record** (see Item 2 above), with all records retention schedule instructions applying to them, while the original version becomes a **Duplicate** (see Item 2 above).
 - b) The Copy of Record for these records may be destroyed **ONLY** after they have reached the end of their designated retention period **AND** you have filled out a [Notice of Destruction of County/Local Government Records in Accordance with an Approved Retention Schedule](#) (SF 44905).
 - c) **After destruction**, submit a copy of the completed form to the Secretary of your county Commission of Public Records.
 - d) **If your office would prefer to donate the records to an interested historical entity instead of destroying them**, a SF 57236 must be submitted to IARA and to the county Commission of Public Records, and approval must be received from both parties.
- 4) **Record Series designated as PERMANENT or PERMANENT and CRITICAL** must be preserved permanently, but there are several options for fulfilling this requirement:
 - a) **PERMANENT vs CRITICAL Records**
 - i) **PERMANENT records** are those with long-term or permanent historical value, and must always have at least ONE Copy of Record in existence, in one or more of the locations listed below in item 4c.
 - ii) **CRITICAL records** are those without which the State of Indiana could not properly provide services or document identity and ownership of property. CRITICAL records must always have at least TWO Copies of Record, preferably in two different locations.
 - b) **FORMATS for PERMANENT and CRITICAL RECORDS**
 - i) **The Copy or Copies of Record may remain in the format of creation**, whether that is hard-copy or electronic.
 - ii) **Any records, whether hard copy or electronic, may be microfilmed** according to 60 IAC 2. Once the microfilm has been verified for completeness and legibility, it can be used as a **Copy of Record** (see Item 2 above), with all records retention schedule instructions applying to it, while the original version becomes a **Duplicate** (see Item 2 above).
 - iii) **Any records, whether hard copy or microfilm, may be digitized** according to OCPR Policies 20-01 and 20-02 and IARA's Electronic Records Guidelines. Once the electronic records have been verified for completeness and legibility, they can be used as a **Copy of Record** (see Item 2 above), with all records retention schedule instructions applying to them, while the original version becomes a **Duplicate** (see Item 2 above).
 - iv) IARA's recommended best practice is that one Copy of Record should be physical: either microfilm or paper.

c) **LOCATIONS for PERMANENT and CRITICAL RECORDS**

- i) A Copy of Record may be **maintained permanently in the office of origin.**
- ii) A Copy of Record may be **maintained by a trusted commercial or government records storage provider.**
 - (1) **Records uploaded to a state or federal database cannot be an office's Copy of Record**, unless: the State or Federal entity has volunteered their system as an official repository for such records, the system fulfills the standards of OCPD Policies 20-01 and 20-02 and IARA's Electronic Records Guidelines, AND the county/local office has permanent access to the records if needed.
 - (2) Information typed directly into a state or federal database with no original document on the county/local office's side does not constitute a record for the office.
- iii) **A request to transfer a Copy of Record to the Indiana State Archives** (SF 48883), whether hard copy, microfilmed, or electronic, may be **submitted to IARA** if storage space or ability does not allow for safely maintaining a Copy of Record elsewhere.
 - (1) However, such requests will be approved **only at the discretion of the Indiana Archives**. Title to any record transferred to the Archives transfers along with the record, per Indiana Code 5-15-5.1-11.
 - (2) If, after reviewing the SF 48883, the Indiana Archives cannot or does not wish to collect the records, Indiana Archives staff will advise the office of origin on whether the entire record must be maintained permanently by the office, or if the records may be weeded according to criteria which the Indiana Archives will provide.

5) **Records whose subject matter is not covered by ANY Record Series** on an approved retention schedule may be:

- a) **DESTROYED ONLY** after a [Request for Permission to Destroy Certain Public Records \(PR-1A\)](#) (SF 30505) has been submitted to IARA and to the county Commission of Public Records, and approval has been received from both parties.
- b) **TRANSFERRED** to the Indiana Archives OR to a local historical entity ONLY after a [Request for Permission to Transfer Certain Public Records \(PR-1B\)](#) (SF 57236) has been submitted to IARA and to the county Commission of Public Records, and approval has been received from both parties.
- c) **MICROFILMED and/or DIGITIZED: any record maybe microfilmed** according to the standards outlined in 60 IAC 2/Indiana Rules of Court Administrative Rule 6 **or digitized** according to OCPD Policies 20-01 and 20-02, and IARA's Electronic Records Guidelines. Once either format has been verified for completeness and legibility, it can be used as a **Copy of Record (see Item 2 above)**, with all records retention schedule instructions applying to it, while the original version becomes a **Duplicate (see Item 2 above)**.

6) **ELECTRONIC RECORDS ASSISTANCE: For any records whose original version is electronic**, or for offices wishing to duplicate records electronically, please **contact IARA's Electronic Records Program** (erecords@iara.in.gov) for additional advice and instructions on preservation.

7) **Litigation Holds:** No record may be destroyed or transferred to another entity if any litigation, claim, negotiation, audit, public information request, administrative review, or other action involving the record is initiated or anticipated, even if the record would otherwise be eligible for destruction or transfer. Destruction or transfer may only proceed after the completion of the action and the resolution of all issues that arise from it.

8) **ADDITIONAL GUIDELINES**

- a) Any record or file whose contents **fall under more than one Record Series** must be maintained for the **longest applicable retention period**.
- b) With the exception of RS GEN 10-16 and RS GEN 10-24, **specific forms or reports listed in the description of any Record Series are provided as examples**, not an exclusive or exhaustive list. If a Record Series describes the subject matter of your record, then the Record Series likely covers your record.
- c) If you are **unsure about whether your records are covered by an existing Record Series**, please contact IARA's County/Local Records Management team (cty@iara.in.gov/317-232-3380) for advice *before* listing the record on a PR-1B (SF 57236).
- d) **Item Numbers** on this Schedule are used for reading convenience only; **they are not a permanent part of the Record Series**. Copies of this Retention Schedule printed from the IARA website may list the Record Series in a different order due to automated sorting.

Please see IARA's [County/Local Records Custodian Handbook](#) for complete information on proper destruction procedures for eligible records.



County Auditor Retention Schedule (AU)
 Indiana Archives and Records Administration (IARA)
 County/Local Records Management

Approved by the Indiana Oversight Committee on Public Records on: 08/31/2022

ITEM #	RECORD SERIES	TITLE/DESCRIPTION	RETENTION PERIOD
Books, Ledgers, Registers and Journals			
1	AU 10-01	<p>PERMANENT FISCAL LOGS</p> <p>Records may include but are not limited to Form PR-1 (Township Poor Relief Ledger), Form PR-2 (Township Poor Bond Redemption Ledger), Form PR-3 (Ledger – Sale of Poor Bonds), Form 24A (Ledger of Appropriations and Disbursements), Form 24B (Fund Ledger and Ledger of Receipts), Form 24C (Detailed Ledger of Disbursements), Form 56 (Venue Book), Form 9S (Register of Tax Sales to County), Form 37 (Register of School Funds), Form 112 (Register of Redemption Bonds), Form 53 (Bond Register), Form 102 (Register of Trust Funds), Form 315 (General Ledger Sheet), Form 316 (General Journal), Form 358 (Ledger of Receipts, Disbursements and Balances) and Form 359 (Ledger of Appropriations, Encumbrances, Disbursements and Balances) or their substitutes, as well as any supporting documents.</p>	PERMANENT. See Retention Schedule Instructions for microfilming and transfer options.
2	AU 10-02	<p>REGISTER OF CERTIFICATE OF ERROR</p> <p>Records may include but are not limited to Form 127-CER or its substitutes, and any supporting documents.</p>	DESTROY after ten (10) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges
Notices, Certificates and Certification			
3	AU 10-03	<p>EMPLOYMENT LOGS – AUDITOR'S COPY</p> <p>Permanent list of previous employees including employment dates, classification, and rehire eligibility status. May include Form 100R – Certified Report of Names, Addresses, Duties and Compensation of Employees. This is the County Auditor's copy of the records covered on the County/Local General Retention Schedule under GEN 20-02 for originating offices.</p>	PERMANENT. See Retention Schedule Instructions for microfilming and transfer options.
4	AU 10-04	<p>REAL PROPERTY RECOVERY ACTIONS</p> <p>Records may include, but are not limited to, Tax Sale Certificate (Statutory) and its substitutes. Retention based on IC 34-11-2-5.</p>	DESTROY after six (6) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
Tax Records			
5	AU 10-05	<p>TAX RECORDS – PROPERTY TAXES</p> <p>Records may include, but are not limited to Form 9 (Tax Duplicate), Form 35 (Transfer Book), Form 63 (Ditch Tax Duplicate), Tax Deed – (Statutory), Form 137 (Tax Sale Record) and Form 137C (Tax Title Deed to County) or their substitutes, as well as any supporting documents.</p>	PERMANENT. See Retention Schedule Instructions for microfilming and transfer options.
6	AU 10-06	<p>TAX RECORDS – ALLOCATION AND APPORTIONMENT</p> <p>Records may include but are not limited to Form 24ET (County Auditor's Allocation of License Excise Tax), Form 24F (Record of Annual License Excise Tax), Form 102 (Apportionment of Taxes Collected), or their substitutes, as well as any supporting documents.</p>	DESTROY after ten (10) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
7	AU 10-07	<p>TAX RECORDS - DEDUCTIONS</p> <p>Records may include but are not limited to Indiana Property Tax Benefits, Homestead Standard Deduction, Supplemental Homestead Deduction, Solar Energy Heating or Cooling Systems, Wind Power Device, Hydroelectric Power Device, Geothermal Device, Mortgage Deduction, Over 65 Deduction, Blind Deduction, Over 65 Circuit Breaker Credit, Disabled Deduction, Disabled Veteran Deduction, Veteran with Service Connected, Veteran World War One, Surviving Spouse of World War One Veteran, and any supporting documents.</p>	DESTROY three (3) years after sale of property, death, refinance, or other termination of mortgage and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.



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ITEM #	RECORD SERIES	TITLE/DESCRIPTION	RETENTION PERIOD
Reports, Statements and Petitions			
8	AU 10-08	COUNTY AUDITOR'S REPORT OF POOR RELIEF EXPENDITURES AND BUDGET ESTIMATES Records may include but are not limited to Form PR-6 or its substitutes, and any supporting documents.	DESTROY after three (3) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
9	AU 10-09	TAX SALE PETITIONS AND COST STATEMENTS Records may include but are not limited to Forms 137B (Statement of Costs Paid on Tax Sale Property), 137W (Petition: For Waiver of Delinquent Taxes, Special Assessments, Interest, Penalties and Costs Assessed Against Property and Transfer of Title of Property of Petitioner) or their substitutes, as well as any supporting documents.	DESTROY after ten (10) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
10	AU 14-01	COUNTY AUDITOR'S MONTHLY FINANCIAL STATEMENT Records may include but are not limited to Form 61 or its substitutes, as well as any supporting documents.	PERMANENT. See Retention Schedule Instructions for microfilming and transfer options.
Contract Bids			
11	AU 10-10	CONTRACT BIDS Records may include but are not limited to Form 115 (Bidder's Record) or its substitutes, as well as any supporting documents.	DESTROY after ten (10) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
Budget Estimates and Fund Encumbrances			
12	AU 10-11	AUTHORIZATION FOR ENCUMBRANCE OF GENERAL DRAIN IMPROVEMENT FUND Records may include but are not limited to Form 63G or its substitutes, as well as any supporting documents.	DESTROY after ten (10) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
13	AU 10-12	SCHOOL FUND MORTGAGE Records may include but are not limited to Form 132M or its substitutes, as well as any supporting documents.	PERMANENT. See Retention Schedule Instructions for microfilming and transfer options.
Asset Inventories			
14	AU 10-13	GENERAL FIXED ASSET ACCOUNT GROUP Records may include but are not limited to Form 146 or its substitutes, as well as any supporting documents.	PERMANENT. See Retention Schedule Instructions for microfilming and transfer options.
15	AU 10-14	INVENTORY SHEET Records may include but are not limited to Form 315A or its substitutes, as well as any supporting documents.	DESTROY after three (3) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.

Overview of Changes made 8/31/2022:

- The only change to a retention period is AU 10-04, moving from 5 years to 6 years.
- All other changes to Record Series are updates to the descriptions and modernization of retention language.
- **There is a new "Retention Schedule Instructions" cover sheet**, which applies to all County/Local retention schedules, and is now treated as a separate publication from the schedule document. (For everyone's convenience, it will still be packaged *with* each schedule in the same pdf file.)

IARA will make changes to the Instructions as needed, update all pdf files on IARA's *County/Local Retention Schedules* web page, and notify County/Local Records Custodians that there has been an update to the Instructions, so they should download a new copy of their retention schedule.