

Schedule Applicable to: ALL LOCAL GOVERNMENT AGENCIES

Schedule Title: ACCOUNTING – INTERNAL AUDIT

DISPOSITION AUTHORITY GS50-03F

| SERIES NO. | RECORDS SERIES TITLE AND DESCRIPTION OF SERIES | OPR or OFM | OFFICE OR DIVISION LOCATION AND MINIMUM RETENTION PERIOD | | DISPOSITION AUTHORITY NUMBER (DAN) | SPECIAL AND/OR DISPOSITION INSTRUCTIONS |
|------------|--|------------|--|-------------------------------------|------------------------------------|--|
| | | | PRIMARY RECORD COPY | SECONDARY RECORD COPY | | |
| 1 | AUDIT SUBJECT/REFERENCE FILES Cumulative data on departments and audit issues. | OFM | Destroy when obsolete or superseded | Destroy when obsolete or superseded | GS50-03F-01 | |
| 2 | FISCAL AND PERFORMANCE AUDIT REPORTS Final report of audit findings. | OPR | 6 years - Potential archival value - See remarks | Destroy when obsolete or superseded | GS50-03F-02 | Please contact your Regional Archivist before disposing of this record. Records from this series may be selected for transfer to and preservation at a Regional Archives branch. |
| 3 | TECHNICAL REFERENCE MATERIALS – INTERNAL AUDIT Audit related publications and documents gathered for reference. | OFM | Destroy when obsolete or superseded | Destroy when obsolete or superseded | GS50-03F-03 | |

Schedule Title: ACCOUNTING – PAYROLL

DISPOSITION AUTHORITY GS50-03E

| SERIES NO. | RECORDS SERIES TITLE AND DESCRIPTION OF SERIES | OPR or OFM | OFFICE OR DIVISION LOCATION AND MINIMUM RETENTION PERIOD | | DISPOSITION AUTHORITY NUMBER (DAN) | SPECIAL AND/OR DISPOSITION INSTRUCTIONS |
|------------|---|----------------|---|-------------------------------------|------------------------------------|--|
| | | | PRIMARY RECORD COPY | SECONDARY RECORD COPY | | |
| 1 | AUTHORIZATION FOR PAYROLL DEDUCTIONS | OPR | Termination of authorization plus 6 years | Destroy when obsolete or superseded | GS50-03E-01 | |
| 2 | BENEFIT DETAIL REPORTS - PAYROLL | OFM | 3 years | Destroy when obsolete or superseded | GS50-03E-02 | |
| 3 | CONSOLIDATED OMNIBUS BUDGET RECONCILIATION ACT (COBRA) EXTENSION NOTICE AND ELECTION FORMS Document extension of health care benefit coverage upon termination of employment or other qualifying event. | OPR | 6 years | Destroy when obsolete or superseded | GS50-03E-03 | |
| 4 | DAILY, WEEKLY, OR MONTHLY TIME ACCUMULATION REPORTS (TIME CARDS) May be used as retirement verification. ESSENTIAL RECORD if used for retirement verification – Needs security microfilm backup – See remarks. | OPR OFM | If used for retirement verification – 60 years If NOT used for retirement verification – 3 years See remarks | Destroy when obsolete or superseded | GS50-03E-04 | Retain for 60 years if employee pay histories or payroll registers are not used for retirement verification. The information in this records series should be protected from loss or damage by offsite storage of a security microfilm backup at State Archives. Security microfilm must meet Washington State Archives technical standards. |
| 5 | DIRECT PAYROLL DEPOSIT AUTHORIZATION | OFM | Until transferred to cancellation file | Destroy when obsolete or superseded | GS50-03E-05 | |
| 6 | DIRECT PAYROLL DEPOSIT AUTHORIZATION CANCELLATION | OFM | 4 years | Destroy when obsolete or superseded | GS50-03E-06 | |