

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	OFM	Destroy when obsolete or superseded	Destroy when obsolete or superseded	GS50-03F-01	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	OPR	6 years - Potential archival value - See remarks	Destroy when obsolete or superseded	GS50-03F-02	Please contact your Regional Archivist before disposing of this record.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	OFM	Destroy when obsolete or superseded	Destroy when obsolete or superseded	GS50-03F-03	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1	AUTHORIZATION FOR PAYROLL DEDUCTIONS	OPR	Termination of authorization plus 6 years	Destroy when obsolete or superseded	GS50-03E-01	
2	BENEFIT DETAIL REPORTS - PAYROLL	OFM	3 years	Destroy when obsolete or superseded	GS50-03E-02	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	OPR	6 years	Destroy when obsolete or superseded	GS50-03E-03	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verification – 60 years If NOT used for retirement verification – 3 years See remarks	Destroy when obsolete or superseded	GS50-03E-04	Retain for 60 years if employee pay histories or payroll registers are not used for retirement verification.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	

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			PRIMARY RECORD COPY	SECONDARY RECORD COPY		
7	DIRECT PAYROLL DEPOSIT ENROLLEES DETAIL DATA	OFM	1 year	Destroy when obsolete or superseded	GS50-03E-07	
8	DIRECT PAYROLL DEPOSIT HASH SHEET	OFM	1 year	Destroy when obsolete or superseded	GS50-03E-08	
9	DIRECT PAYROLL DEPOSIT PRE-NOTE DATA	OFM	1 year	Destroy when obsolete or superseded	GS50-03E-09	
10	DIRECT PAYROLL DEPOSIT TRANSMITTAL LISTINGS	OFM	3 years	Destroy when obsolete or superseded	GS50-03E-10	
11	DISABILITY, HEALTH AND WELFARE CLAIMS - PAYROLL	OPR	Settlement plus 6 years	Destroy when obsolete or superseded	GS50-03E-11	
12	EMPLOYEE EARNINGS QUARTERLY REPORTS	OFM	4 years	Destroy when obsolete or superseded	GS50-03E-12	
13	EMPLOYEES WITHHOLDING EXEMPTION CERTIFICATES (W-4)	OFM	4 years	Destroy when obsolete or superseded	GS50-03E-13	
14	EMPLOYER'S COPIES OF FEDERAL WITHHOLDING TAX STATEMENT (W-2)	OFM	4 years	Destroy when obsolete or superseded	GS50-03E-14	
15	INDIVIDUAL EMPLOYEE PAY HISTORY May be used for verification of eligibility for retirement benefits. 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-15	Either the individual employee pay history or the payroll register must be kept for long-term verification of retirement eligibility. 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.
16	LABOR AND INDUSTRIES REPORT ON PAYROLL	OFM	3 years	Destroy when obsolete or superseded	GS50-03E-16	
17	LEAVE BUY-BACK ACCEPTANCE FORMS	OPR	6 years	Destroy when obsolete or superseded	GS50-03E-17	
18	LEAVE SHARING AUTHORIZATION	OPR	6 years	Destroy when obsolete or superseded	GS50-03E-18	
19	LISTINGS OF PAYROLL DEDUCTIONS Includes medical insurance.	OFM	3 years or until completion of State Auditor's examination report	Destroy when obsolete or superseded	GS50-03E-19	
20	MEDICAL INSURANCE REPORTS - PAYROLL	OFM	3 years	Destroy when obsolete or superseded	GS50-03E-20	
21	OLD AGE SECURITY INSURANCE (OASI) REPORTS	OFM	3 years	Destroy when obsolete or superseded	GS50-03E-21	

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			PRIMARY RECORD COPY	SECONDARY RECORD COPY		
22	PAYROLL REGISTER May be used for verification of eligibility for retirement benefits. 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-22	Either the individual employee pay history or the payroll register must be kept for long-term verification of retirement eligibility. 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.
23	RECORDS OF ATTACHMENTS OR GARNISHMENTS OF SALARIES OR WAGES	OPR	Satisfaction plus 6 years	Destroy when obsolete or superseded	GS50-03E-23	
24	STATE EMPLOYEES RETIREMENT TRANSMITTAL	OFM	3 years	Destroy when obsolete or superseded	GS50-03E-24	
25	SUPPORTING DOCUMENTS AND REPORTS - PAYROLL Documentation of status of and adjustments to payroll accounts.	OFM	3 years	Destroy when obsolete or superseded	GS50-03E-25	