

Agency		Division/Unit
City of Salisbury		Department of Internal Services/Finance - Administration
ITEM NO.	DESCRIPTION	RETENTION
1.	Miscellaneous Subject Records. -Budget reports, correspondence, payment/report calendar, stock requisitions, purchase orders.	Retain 3 years, then destroy.
2.	Licenses. -License file changes, fee calculation, business master inquiry, tax account master inquiry, correspondence, license report-occupational license, trader's license.	Retain 3 years and until all audit requirements have been fulfilled, then destroy.
3.	Subject Records. -Blue Cross/Blue Shield of Maryland, capital improvement program, investments, long term debt, revenue book, wastewater, cash receipts, accounts receivable, etc.	Screen annually. Destroy material having no further administrative, fiscal, legal or operational value. Retain permanently any material that serve to document the origin, development and accomplishments of the department. Transfer periodically to the Maryland State Archives.
4.	Employee Information Records. -Employee evaluations, increment justifications, job descriptions, employee duties, vacation requests, etc.	Retain 3 years and until all audit requirements have been fulfilled, then destroy.
5.	Comprehensive Annual Financial Reports (CAFR). - Annual financial report. - Correspondence.	(Report) Permanent. Transfer periodically to Maryland State Archives.  (Correspondence) Retain 3 years, then destroy.
APPROVED BY DEPARTMENT REPRESENTATIVE		SCHEDULE AUTHORIZED BY
DATE <u>June 20, 2007</u>		STATE ARCHIVIST
SIGNATURE <u>Pamela B. Oland</u>		DATE <u>29 Nov 07</u>
TYPE NAME <u>Pamela B. Oland</u>		SIGNATURE <u>Edward C. J. [Signature]</u>
TITLE <u>Director of Internal Services</u>		

## RECORDS RETENTION AND DISPOSAL SCHEDULE

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City of Salisbury		Department of Internal Services/Finance - Administration
ITEM NO.	DESCRIPTION	RETENTION
6.	Audits, External Audit Reports. –OMB Circular-A-128, single audit act of 1984, supplemental financial report, audit work papers, final audit reports, correspondence, audit RFP	Permanent. Transfer periodically to the Maryland State Archives.
7.	Maryland State Uniform Financial Report. –Information required by the Department of Legislative Services to prepare the local government financial reports, correspondence.	Retain 3 years and until all audit requirements have been fulfilled, then destroy.
8.	Budget Reports. Budget work papers, first and second reading of the operating budget, legal notices.	Retain 3 years and until all audit requirements have been fulfilled, then destroy.
9.	Final fiscal year budget book.	Permanent. Transfer periodically to Maryland State Archives.
10.	Bonds for General Obligation, Refunding, Improvement. –Bond proceeds bids, project schedules, expenditures, project budget report, new issue book entry, correspondence, work papers, bond books, construction fund, etc.	Retain for life of bond plus 3 years, then destroy.
11.	Computer Reports. -Support schedules, summary general ledger, balance sheet, summary budget report, revenue reports, budget to actual, pension, long term debt, risk management, trial balance, expenditures and encumbrances, cash register closeout, final total of funds collected report, deposit tickets, etc.	Retain 3 years and until all audit requirements have been fulfilled, then destroy.

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12.	Physical Inventory Reports. –Exception reports, inventory worksheets.	Retain 3 years and until all audit requirements have been fulfilled, then destroy.
13.	General Correspondence. –Original incoming letters, copies of outgoing letters, memoranda, studies, reports, directives, policies, and other materials related to the administration of the agency.	Screen Annually. Destroy material having no further legal, administrative, fiscal or operational value. Retain permanently any material that serves to document the origin, development and accomplishments of the department. Transfer periodically to the Maryland State Archives.
14.	Postage Meter License.	Retain until obsolete or superseded plus 6 years, then destroy.
15.	Postage Expenditure Report.	Retain 3 years, then destroy.