

Retention and Classification Report

Agency: Office of the State Auditor (70)

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Records Officer: _____

30757	Accounts payable and receivable records
05085	*Action to recover docket
21997	*Administrative correspondence
00514	*Administrative records
01623	Annual reports
05120	*Appropriation ledger
12504	Assessing and collecting records
12372	*Assessing and collecting review records
21945	*Audit manuals
09412	Audit work papers
00511	*Bonds register
00895	*Commissions audit reports
09399	Conflict of interest case files
22087	County budget reports
03747	County financial reports
03652	*County tax account books
11959	*County tax assessment correspondence book
01652	*Electronic data processing (EDP) internal controls reports
00507	Executive retreat and correspondence records
05084	*Expenditures account book
03565	*Financial reports
00509	*General ledgers
01664	Governmental entity audit reports
19996	*Higher education institutions audit and budget reports
00512	*Journals
19995	*Judicial audit and budget reports
01672	*Law reprints
15308	*Legislative bills and correspondence
03976	*Letterbooks
17928	Local Government Division correspondence

01658	*Local government auditing and accounting reports
22083	Mental health authority budget reports
22086	Municipal budget reports
19994	Municipal financial reports
84216	*National Association of State Auditors, Comptrollers and Tre
20242	Non-profit/mental health authority financial reports
05495	*Payroll warrant registers
25163	Personnel records
28506	*Political party and committee financial audit working papers
00517	*Public lands survey correspondence
83634	*Responsibilities report
19997	*School district audit and budget reports
22088	School district budget reports
04997	*School district correspondence
22089	School district financial reports
27382	*Single audit reports
13719	*Special audit report of the Secretary of State
22082	Special district and association of governments budget repor
20223	Special district and association of governments financial re
09414	Special project work papers
04986	State agency contracts and agreements
01670	State association of auditors proceedings records
00515	*Subject files
05117	*Tax sale record books
00520	*Tax stamps and notes
23344	Training materials for local governmental entities
83633	*Uniform accounting manual for counties
00510	*Warrant registers

AGENCY: Office of the State Auditor

SERIES: 30757

3

TITLE: Accounts payable and receivable records

DATES: 2014-

ARRANGEMENT: Alphabetical by name of business or individual, thereunder chronological by year.

DESCRIPTION:

These are records related to monies collected or paid in the conduct of business. Records are maintained for financial audit or financial obligations. Information may include bank records, invoices, revenue, expenses, and related accounting records. Trust records are not included.

RETENTION:

Retain for 7 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule State government accounts payable and receivable records, GRS-1854.

AUTHORIZED: 02-11-2019

FORMAT MANAGEMENT:

Computer data files: Retain in Office for 7 years and then delete.

Paper: Retain in Office for 1 year and then transfer to State Records Center. Retain in State Records Center for 6 years and then destroy.

APPRAISAL:

These records have administrative, and/or fiscal value(s).

AGENCY: Office of the State Auditor

SERIES: 30757

TITLE: Accounts payable and receivable records

(continued)

PRIMARY DESIGNATION:

Private Utah Code 63G-2-302(2) (2023)

SECONDARY DESIGNATION(S):

Public

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 04/2024.

AGENCY: Office of the State Auditor

SERIES: 5085

3

TITLE: Action to recover docket

DATES: 1890 - 1891.

ARRANGEMENT: Alphanumerical by

DESCRIPTION:

RETENTION:

Permanent. Retain for 1 year(s)

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

FORMAT MANAGEMENT:

Paper: Retain in State Archives permanently with authority to weed.

PRIMARY DESIGNATION:

Public

AGENCY: Office of the State Auditor

SERIES: 21997

3

TITLE: Administrative correspondence

DATES: 1970-1982.

ARRANGEMENT: Chronological.

DESCRIPTION:

Includes laws, special projects, investigations, state agencies, travel authorizations, purchase requisitions, admin. bulletins, receipts, bonds, and contracts.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

FORMAT MANAGEMENT:

Microfiche master: Retain in State Archives permanently with authority to weed.

Microfiche duplicate: Retain in State Archives permanently with authority to weed.

APPRAISAL:

These records have administrative, and/or historical value(s).
Disposition is based on the value of these records in documenting agency/program achievements, policies, procedures, and functions.

PRIMARY DESIGNATION:

Public

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 08/2015.

AGENCY: Office of the State Auditor

SERIES: 514

4

TITLE: Administrative records

DATES: i 1852-1898.

ARRANGEMENT: Chronological.

DESCRIPTION:

The auditor reviews the accounts of all state government agencies in Utah. Part of this responsibility includes examining the county collection and remittance of taxes and their disbursement via warrants drawn on Utah's treasury. These activities are documented with correspondence, reports, accounts, warrants, receipts, etc.

Many receipts to county collectors and assessors are included.

The counties also provided regular reports on amounts assessed for general taxes and schools, any abatements made, county financial statements (after 1882), etc. Other sources of revenue are less commonly noted, including some bond sale receipts (after 1890) and court reports of fines and charges (after 1892).

Any funds withdrawn from the treasury required a warrant from the auditor. Warrant certificates, requests to issue a warrant, or receipts acknowledging a warrant are frequent, sometimes accompanied by bills or proceedings. Certain agencies account for the bulk of the requests: the penitentiary, the territorial marshal (for extraditions and prisoner discharges), and the courts (mostly for judge and clerk salaries and witness and juror fees). Other common billings include those for road and bridge work, supplies for the Deseret Agricultural and Manufacturing Society, scholarships to the University of Deseret, public school expenses, appropriations to state agencies, salaries of state officials, and partial payment of county bounties.

After 1869, the auditor was the place of deposit for legislative papers left at the end of each session. These include agency reports: annual county agricultural reports, county fiscal reports, the Supreme Court's report, Warden's report, etc. There are also occasional letters, petitions, lists of officers and laws, etc.

Railroad incorporation papers are rare. Insane asylum reports are regular after 1888. Some correspondence regarding marks and brands is included after 1897. Other individual items include a certificate of appointment in 1852, the auditor's annual report and a later published report, probate judge bonds, the 1880 and 1882 biennial reports of the sealer of Weights and Measures, etc.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

AGENCY: Office of the State Auditor

SERIES: 514

TITLE: Administrative records

(continued)

FORMAT MANAGEMENT:

Paper: Retain in State Records Center until microfilmed and then transfer to State Archives with authority to weed.

Microfilm master: Retain in State Archives permanently with authority to weed.

Microfilm duplicate: Retain in State Archives permanently with authority to weed.

APPRAISAL:

These records have historical value(s).

Produced by an important Utah agency; documents the function of that agency; provides extensive, intensive, and diverse information on the fiscal activities of the territory not readily available elsewhere; and is in a usable format.

PRIMARY DESIGNATION:

Public

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 07/2015.

AGENCY: Office of the State Auditor

SERIES: 1623

3

TITLE: Annual reports

DATES: 1855-

ARRANGEMENT: Chronological.

DESCRIPTION:

These reports serve as the official report of the activities for the preceding year. The reports contain information pertaining to audits conducted, recommendations for new or amended legislation and the fiscal report.

RETENTION:

Permanent. Retain for 2 year(s)

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Publications, GRS-1678.

AUTHORIZED: 10-30-2018

FORMAT MANAGEMENT:

Paper: Retain in Office for 1 year and then transfer to State Records Center. Retain in State Records Center for 1 year and then transfer to State Archives with authority to weed.

Microfiche master: Retain in State Archives permanently with authority to weed.

Microfiche duplicate: Retain in State Archives permanently with authority to weed.

APPRAISAL:

These records have historical value(s).

Disposition based on the value of the annual reports in documenting the history, activities and recommendations of the agency.

AGENCY: Office of the State Auditor

SERIES: 1623

TITLE: Annual reports

(continued)

PRIMARY DESIGNATION:

Public

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 08/2015.

AGENCY: Office of the State Auditor

SERIES: 5120

TITLE: Appropriation ledger

DATES: 1900-1904.

ARRANGEMENT:

DESCRIPTION:

3

RETENTION:

Permanent. Retain for 1 year(s)

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

FORMAT MANAGEMENT:

Paper: Retain in State Archives permanently with authority to weed.

PRIMARY DESIGNATION:

Public

AGENCY: Office of the State Auditor

SERIES: 12504

3

TITLE: Assessing and collecting records

DATES: 1994-

ARRANGEMENT: Chronological

ANNUAL ACCUMULATION: 0.10 cubic feet.

DESCRIPTION:

These records are created by the Auditor's office under UCA 59-2-906.1-4 (1994) This series begins a new program. The old program was documented by record series #12372, Assessing and Collecting records. This series however is not a review of the counties' activities of assessing and collecting property tax but consists of the Auditor's calculations based on information from the State Tax Commission. Information includes two worksheets, related correspondence, and information/data from the State Tax Commission.

RETENTION:

Retain for 3 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series were specifically approved by the State Records Committee.

APPROVED: 01/2001

FORMAT MANAGEMENT:

Paper: Retain in Office for 1 year and then transfer to State Records Center. Retain in State Records Center for 2 years and then destroy.

APPRAISAL:

These records have administrative value(s).

AGENCY: Office of the State Auditor

SERIES: 12504

TITLE: Assessing and collecting records

(continued)

PRIMARY DESIGNATION:

Public 63G-2-301 (2008)

AGENCY: Office of the State Auditor

SERIES: 12372

3

TITLE: Assessing and collecting review records

DATES: 1987-1993.

ARRANGEMENT: Chronological

TOTAL VOLUME: 2.00 cubic feet.

DESCRIPTION:

These records are created by the Auditor's office under UCA 17-19-15 (1987) which states that the counties must "annually separately budget for all costs incurred in the assessment, collection, and distribution of property taxes and related appraisal programs and submit those budgets to the state auditor for review." The law was created to allow/direct the movement of revenue from one county to another based on budget, costs, and so forth. These records document the State Auditor's review of the assessing and collecting (A & C) of property tax revenue by the counties and contribute to the "equalization and distribution" of revenues by the State Treasurer (UCA 17-15(6) (1993). Information includes worksheets and correspondence relating to A & C of property tax, worksheets relating to the passing of the 1993 law relating to A & C, and work papers of reviews undertaken of the various counties for A & C activities. The legislature changed the Auditor's role in this process which effectively ended this record series in 1993.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series were specifically approved by the State Records Committee.

APPROVED: 10/1998

FORMAT MANAGEMENT:

Paper: Retain in Office until closure of current program (1993) and then transfer to State Records Center. Retain in State Records Center for 10 years and then transfer to State Archives.

APPRAISAL:

These records have administrative, historical, and/or legal value(s).

This disposition is based on the current administrative need of the agency and concern about future litigation. This program provoked much debate about the allocation of funds and the sharing of revenues. The records also have historical value as they reflect state tax policy decisions for this time period.

Previous decision: "Retain in office until end of current program"

AGENCY: Office of the State Auditor

SERIES: 12372

TITLE: Assessing and collecting review records

(continued)

(1993) and transfer to State Records Center. Retain in State Records Center until end of three years into program (1997) and then destroy."

PRIMARY DESIGNATION:

Public UCA 63G-2-301(2)(q) (2008)

AGENCY: Office of the State Auditor

SERIES: 21945

3

TITLE: Audit manuals

DATES: 1968, 1973, 1983.

ARRANGEMENT: Chronological.

DESCRIPTION:

Holdings include manuals for 1968, 1973, and 1983. The 1973 audit manual was created to make the post-audit program of the State Auditor a constructive force in the establishment of sound fiscal accounting in Utah State Government. The 49-page manual resembles a procedures manual for conducting audits and preparing written reports. Sections include: office routine and policy, audit procedures, report, conferences and reply, and an appendix. An organization chart and job descriptions are included. The 1968 manual has separate sections for first and second-class cities, third-class cities, and counties. In addition to a general section, the 1983 manual has separate city, town, and county sections.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Program and policy development records, GRS-1717.

AUTHORIZED: 02-26-2020

FORMAT MANAGEMENT:

Paper: Retain in State Archives permanently and then microfilm.

Microfiche master: Retain in State Archives permanently with authority to weed.

Microfiche duplicate: Retain in State Archives permanently with authority to weed.

APPRAISAL:

These records have administrative, and/or historical value(s).

The manuals document the policies governing audit procedures and have research value.

AGENCY: Office of the State Auditor

SERIES: 21945

TITLE: Audit manuals

(continued)

PRIMARY DESIGNATION:

Public

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 08/2015.

AGENCY: Office of the State Auditor

SERIES: 9412

3

TITLE: Audit work papers

DATES: 1965-

ARRANGEMENT: Chronological by year, thereunder alphabetical by name of entity audited.

ANNUAL ACCUMULATION: 15.00 cubic feet.

DESCRIPTION:

These are working papers generated when an audit is performed on a government agency. The audit workpapers provide a link between the field work and the auditor's report. They serve as a record of the results of the audit and the basis of the auditor's opinion. Final results of the audit are noted in the Audit Report (series 1664). Workpapers collected during the course of the audit include financial statements, forms, client prepared documents, and correspondence which documents the performance of audits and their conclusions.

RETENTION:

Retain for 10 year(s) after completion of publication or report

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series were specifically approved by the State Records Committee.

APPROVED: 02/2003

FORMAT MANAGEMENT:

Paper: Retain in Office for 2 years after completion of audit and then transfer to State Records Center. Retain in State Records Center for 8 years and then destroy.

Computer data files: Retain in Office for 10 years after completion of audit and then delete.

APPRAISAL:

These records have administrative, and/or fiscal value(s).

AGENCY: Office of the State Auditor

SERIES: 9412

TITLE: Audit work papers

(continued)

PRIMARY DESIGNATION:

Private UCA 63G-2-302 (2008)

AGENCY: Office of the State Auditor

SERIES: 511

3

TITLE: Bonds register

DATES: 1921-1941.

ARRANGEMENT: Alphanumerical.

DESCRIPTION:

Record of Bonds issued within the State of Utah and tracked by the State Auditor's Office.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

FORMAT MANAGEMENT:

Paper: Retain in State Records Center for 2 years and then destroy.

APPRAISAL:

These records have administrative, and/or fiscal value(s).

Records in this series have temporary administrative and fiscal value and may be destroyed according to the scheduled retention period.

PRIMARY DESIGNATION:

Public

AGENCY: Office of the State Auditor

SERIES: 895

1

TITLE: Commissions audit reports

DATES: 1936-1947.

ARRANGEMENT: Alphanumerical.

DESCRIPTION:

Report prepared by internal or external auditors as a result of a financial audit.

RETENTION:

Permanent. Retain for 1 year(s)

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is proposed and has not yet been approved.

FORMAT MANAGEMENT:

Paper: Retain in State Archives permanently with authority to weed.

APPRAISAL:

These records have administrative, fiscal, and/or historical value(s). Audit reports may be used during the next audit cycle to monitor compliance with internal control program recommendations. They document agency functions and have research value.

PRIMARY DESIGNATION:

Public

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 11/2019.

AGENCY: Office of the State Auditor

SERIES: 9399

3

TITLE: Conflict of interest case files

DATES: 1980-

ARRANGEMENT: Chronological

DESCRIPTION:

Letters from employees with part-time jobs, which state that there is not a conflict of interest in the two vocations and work performance will not suffer as a result of the second job.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Conflict of interest records, GRS-1911.

AUTHORIZED: 03-22-2021

FORMAT MANAGEMENT:

Paper: Retain in Office for 5 years or until superseded and then transfer to personnel file.

APPRAISAL:

These records have administrative, and/or fiscal value(s).

PRIMARY DESIGNATION:

Private

SECONDARY DESIGNATION(S):

Public

AGENCY: Office of the State Auditor

SERIES: 22087

3

TITLE: County budget reports

DATES: 1975-

ARRANGEMENT: Chronological by year, thereunder alphabetical by county name.

ANNUAL ACCUMULATION: 2.00 cubic feet.

DESCRIPTION:

These budget reports are collected and reviewed by the Auditor's Office in accordance with UCA 17-36-15(1999). The reports are also used by the Utah State Legislature, other governmental entities, businesses, and citizens for the purposes of research and gathering information. The budget reports include actual revenues and expenditures for the last completed fiscal year, estimated revenues and expenditures for the current fiscal year, estimates of revenues and expenditures for the budget year, and a budget certification form.

RETENTION:

Permanent. Retain for 5 year(s)

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Audit records, GRS-1727.

AUTHORIZED: 10-23-2019

FORMAT MANAGEMENT:

Paper: For records beginning in 1975 through 2008. Retain in Office until scanned and quality checked and then transfer to State Records Center. Retain in State Records Center for 5 years and then transfer to State Archives with authority to weed.

Computer data files: Retain in Office until microfilmed and then delete provided microfilm has passed inspection.

Microfilm master: For records beginning in 2009 and continuing to the present. Retain in State Archives permanently with authority to weed.

Microfilm duplicate: For records beginning in 2009 and continuing

AGENCY: Office of the State Auditor

SERIES: 22087

TITLE: County budget reports

(continued)

to the present. Retain in State Archives permanently with authority to weed.

APPRAISAL:

These records have fiscal, and/or legal value(s).

These records document the financial activities of counties and are held in accordance with UCA 17-36-15(1999).

PRIMARY DESIGNATION:

Public

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 08/2015.

AGENCY: Office of the State Auditor

SERIES: 3747

3

TITLE: County financial reports

DATES: 1910-

ARRANGEMENT: Chronological by year, thereunder alphabetical by county name.

ANNUAL ACCUMULATION: 2.00 cubic feet.

DESCRIPTION:

These reports are collected and reviewed by the Auditor's Office in accordance with UCA 17-36-37 and 51-2(1999). The reports are used by the Utah State Legislature, other governmental entities, businesses, and citizens for the purposes of research and gathering information. The financial reports include an independent auditor's report; statement of net assets; statement of activities; balance sheet; statement of revenues, expenditures, and changes in fund balance; notes to the financial statements; and supplemental schedules. The files also include Government Auditing Standards-Reports on Internal Control and Compliance, single audit reports, state legal compliance reports, and surveys of Utah local governments (also called Census Forms or UT Forms).

RETENTION:

Permanent. Retain until administrative need ends

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Audit records, GRS-1727.

AUTHORIZED: 10-23-2019

FORMAT MANAGEMENT:

Paper: For records beginning in 1928 through 2008. Retain in Office for 1 year and then transfer to State Records Center. Retain in State Records Center for 4 years and then transfer to State Archives with authority to weed.

Microfiche master: For records beginning in 1928 through 2008. Retain in State Archives permanently with authority to weed.

Microfiche duplicate: For records beginning in 1928 through 2008.

AGENCY: Office of the State Auditor

SERIES: 3747

TITLE: County financial reports

(continued)

Retain in State Archives permanently with authority to weed.

Computer data files: Retain in Office until microfilmed and then delete provided microfilm has passed inspection.

Microfilm master: For records beginning in 2009 and continuing to the present. Retain in State Archives permanently with authority to weed.

Microfilm duplicate: For records beginning in 2009 and continuing to the present. Retain in State Archives permanently with authority to weed.

APPRAISAL:

These records have fiscal value(s).

These reports are collected and reviewed by the Auditor's Office in accordance with UCA 17-36-37 and 51-2(1999). The reports document the financial records of the counties as collected by the Auditor's Office.

PRIMARY DESIGNATION:

Public UCA 63-02-301 (2008)

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 08/2015.

AGENCY: Office of the State Auditor

SERIES: 3652

3

TITLE: County tax account books

DATES: 1856-1889.

ARRANGEMENT: chronological by date

DESCRIPTION:

These account books contain the yearly amount of taxes collected in each county and paid to the Territorial Treasurer. Also included with each county assessment is the name of the county assessor. An alphabetical index is contained at the beginning of each volume.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

FORMAT MANAGEMENT:

Paper: Retain in State Archives permanently with authority to weed.

APPRAISAL:

These records have fiscal, and/or historical value(s).

This disposition is based on documentation about individuals and tax history in the state.

PRIMARY DESIGNATION:

Public

AGENCY: Office of the State Auditor

SERIES: 11959

3

TITLE: County tax assessment correspondence book

DATES: 1889-1890.

ARRANGEMENT: non-existent in ledger

DESCRIPTION:

Invoice book with letters pertaining to tax assessments in the various counties glued inside. 1890 letters precede the 1889 letters. Letters come from the county clerks and discuss amounts levied in the county for territorial tax and school tax.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

FORMAT MANAGEMENT:

Paper: Retain in State Archives permanently with authority to weed.

APPRAISAL:

These records have fiscal, and/or historical value(s).

Disposition is based on the value of the records in documenting fund claims. Records may be important for research value.

PRIMARY DESIGNATION:

Public

SECONDARY DESIGNATION(S):

Protected. UCA 63G-2-305(32)(2008); UCA 52-4-7.5(2)(b)(i)(2008)

AGENCY: Office of the State Auditor

SERIES: 1652

1

TITLE: Electronic data processing (EDP) internal controls reports

DATES: 1975-2015.

ARRANGEMENT: Chronological

DESCRIPTION:

The electronic data processing (EDP) Internal Controls Review is a study conducted by Arthur Anderson Consulting Co. That examines the State Information Systems Center function. The Auditors office commissioned the report to find out any recommendations for enhancing the computer system to work more efficiently. Holdings: 1975 (1 volume).

RETENTION:

Permanent. Retain for 1 year(s)

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is proposed and has not yet been approved.

FORMAT MANAGEMENT:

Paper: Retain in State Archives permanently with authority to weed.

APPRAISAL:

These records have historical value(s).
Records in this series document agency history and functions.
There is ongoing research value documenting planning and decisions.

PRIMARY DESIGNATION:

Public

AGENCY: Office of the State Auditor

SERIES: 507

3

TITLE: Executive retreat and correspondence records

DATES: 1931-

ARRANGEMENT: chronological, thereunder alphabetical by subject.

DESCRIPTION:

These are executive records from the State Auditor's Office including correspondence, state agency retreat notes, and other related records. These records cover the administrations of several different state auditors and generally reflect overall office strategies, policies, and work done by the state auditor.

RETENTION:

Permanent. Retain for 7 year(s) after separation

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule State agency executive correspondence, GRS-1758.

AUTHORIZED: 07-12-2018

FORMAT MANAGEMENT:

Paper: Retain in Office for 7 years after separation and then transfer to State Archives with authority to weed.

Microfilm master: For records beginning in 1931 through 1932. Retain in State Archives permanently with authority to weed.

APPRAISAL:

These records have administrative, fiscal, and/or historical value(s). Disposition is based on the value of these records in documenting agency/program achievements, policies, procedures, and functions.

AGENCY: Office of the State Auditor

SERIES: 507

TITLE: Executive retreat and correspondence records

(continued)

PRIMARY DESIGNATION:

Public

SECONDARY DESIGNATION(S):

Private

AGENCY: Office of the State Auditor

SERIES: 5084

3

TITLE: Expenditures account book

DATES: 1870-1885.

ARRANGEMENT: Alphanumerical

DESCRIPTION:

RETENTION:

Permanent. Retain for 1 year(s)

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

FORMAT MANAGEMENT:

Paper: Retain in State Archives permanently with authority to weed.

PRIMARY DESIGNATION:

Public

AGENCY: Office of the State Auditor

SERIES: 3565

3

TITLE: Financial reports

DATES: 1901-1982.

ARRANGEMENT: Alphanumerical.

DESCRIPTION:

Reports of contributions and expenditures by candidates for state office. Alphabetical by candidates last name. These reports include official forms filled out by the candidates and notarized before submittal to the Auditor's Office. Also included are forms listing contributors and amounts contributed, and lists of election committee members. Some candidates submitted handwritten expense lists for unsuccessful campaigns.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

FORMAT MANAGEMENT:

Paper: Retain in State Archives permanently with authority to weed.

Microfiche master: Retain in State Archives permanently with authority to weed.

Microfiche duplicate: Retain in State Archives permanently with authority to weed.

APPRAISAL:

These records have historical value(s).

Documents are of historical interest related to the election process in Utah in that they record the contributions and expenditures of candidates for state office.

PRIMARY DESIGNATION:

Public

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 08/2015.

AGENCY: Office of the State Auditor

SERIES: 509

3

TITLE: General ledgers

DATES: 1853-1941.

ARRANGEMENT: chronological by date

DESCRIPTION:

This series is comprised of two separate general account ledgers dating back to Utah's territorial time period. Ledgers were kept by the territorial treasurer and document spending within the territory under a number of varying topics. Some of these include by county, by school, by individual, and in the first ledger spending on "Indian Wars." General accounts ledger, showing debit and credit entries, and reflecting expenditures in summary.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

FORMAT MANAGEMENT:

Paper: For records beginning in 1896 through 1941. Retain in State Records Center for 7 years and then destroy.

Paper: For records beginning in 1853 through 1895. Retain in State Archives permanently with authority to weed.

APPRAISAL:

These records have administrative, fiscal, and/or historical value(s). Disposition based on the value of these records in documenting agency finances, policies, and functions. Records are of interest to researchers.

PRIMARY DESIGNATION:

Public

AGENCY: Office of the State Auditor

SERIES: 1664

3

TITLE: Governmental entity audit reports

DATES: 1922-

ARRANGEMENT: Chronological by year, thereunder alphabetical by agency name.

DESCRIPTION:

These are reports written and prepared by or on behalf of the Office of the State Auditor (OSA) as a result of financial audits, performance audits, information systems audits, single audits, attestation engagements, analysis reviews, and other special reviews of state agencies, institutions of higher education, independent state entities, select local governments, and certain programs or functions of Utah state government. Records also include reports prepared by accounting firms in cases where audits are contracted out by the OSA or for entities whose financial information is rolled up into the State's general financial statements.

RETENTION:

Permanent. Retain for 10 year(s)

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Audit records, GRS-1727.

AUTHORIZED: 10-23-2019

FORMAT MANAGEMENT:

Paper: For records prior to and including 2008. Retain in Office for 2 years and then transfer to State Records Center. Retain in State Records Center for 8 years and then transfer to State Archives with authority to weed.

Microfiche master: Retain in State Archives permanently with authority to weed.

Microfiche duplicate: Retain in State Archives permanently with authority to weed.

Computer data files: Retain in Office for 10 years and then

AGENCY: Office of the State Auditor

SERIES: 1664

TITLE: Governmental entity audit reports

(continued)

transfer to State Archives with authority to weed.

APPRAISAL:

These records have administrative, fiscal, and/or historical value(s).

These records are permanent and should not be destroyed.

PRIMARY DESIGNATION:

Public

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 08/2018.

AGENCY: Office of the State Auditor

SERIES: 19996

3

TITLE: Higher education institutions audit and budget reports

DATES: 1933-1987.

ARRANGEMENT: chronological by date, thereunder alphabetical by institution name

DESCRIPTION:

This series contains audit reports for Utah universities. The reports were written and prepared as a result of a performance audit on higher education agencies throughout the state. They contain summary documentation on agency programs, operations and productivity. These are reports written and prepared as a result of a performance audit on state agencies by an outside agency. They contain summary documentation on agency programs, operations and productivity.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

AUTHORIZED: 10-23-2019

FORMAT MANAGEMENT:

Paper: Retain in Office for 3 years and then microfilm and transfer to State Archives with authority to weed.

Microfiche master: Retain in State Archives permanently with authority to weed.

Microfiche duplicate: Retain in State Archives permanently with authority to weed.

APPRAISAL:

These records have fiscal, and/or historical value(s).

Disposition based on value of the records in documenting fund claims. Records may be important for research value.

PRIMARY DESIGNATION:

Public

AGENCY: Office of the State Auditor

SERIES: 512

3

TITLE: Journals

DATES: 1890-1943.

ARRANGEMENT: Chronological by date.

DESCRIPTION:

These accounting journals record monthly receipt and disbursement of funds. Expenditures are noted for a wide range of entities: counties, state officers, courts, state agencies, universities, charitable relief, etc. Entries note to which account they are charged (e.g. county sundries, territorial district school tax, etc.) and the nature of the expenditure, whether for salaries, freight, maintenance, capture of fugitives, animal bounties, etc. Various appropriations and receipts are also noted: state lands, hog cholera fund, cigarette stamps, motor vehicle fees, etc., sometimes specifically citing the legislative act.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

FORMAT MANAGEMENT:

Paper: Retain in State Archives permanently with authority to weed.

APPRAISAL:

These records have historical value(s).

This disposition is based on the value of the journals in providing a detailed overview of the income and expenditures of individual government agencies.

PRIMARY DESIGNATION:

Public

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 08/2015.

AGENCY: Office of the State Auditor

SERIES: 19995

3

TITLE: Judicial audit and budget reports

DATES: 1922-2018.

ARRANGEMENT: Chronological, thereunder alphabetical.

DESCRIPTION:

These are reports written and prepared as a result of a performance audit on the courts. They contain summary documentation on agency programs, operations and productivity.

RETENTION:

Permanent. Retain for 3 year(s)

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Audit records, GRS-1727.

AUTHORIZED: 10-23-2019

FORMAT MANAGEMENT:

Paper: Retain in Office for 3 years and then microfilm and transfer to State Archives with authority to weed.

Microfiche master: Retain in State Archives permanently with authority to weed.

Microfiche duplicate: Retain in State Archives permanently with authority to weed.

APPRAISAL:

These records have administrative, and/or historical value(s).
Audit reports may be used during the next audit cycle to monitor compliance with internal control program recommendations. They document agency functions and have research value.

AGENCY: Office of the State Auditor
SERIES: 19995
TITLE: Judicial audit and budget reports

(continued)

PRIMARY DESIGNATION:

Public

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 08/2018.

AGENCY: Office of the State Auditor

SERIES: 1672

TITLE: Law reprints

DATES: 1943-1953.

ARRANGEMENT: Alphanumerical

DESCRIPTION:

3

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

FORMAT MANAGEMENT:

Paper: Retain in Office until administrative need ends and then destroy.

APPRAISAL:

These records have administrative value(s).

PRIMARY DESIGNATION:

Public

AGENCY: Office of the State Auditor

SERIES: 15308

3

TITLE: Legislative bills and correspondence

DATES: 1988.

ARRANGEMENT: Chronological by date

DESCRIPTION:

These are introduced and enrolled House and Senate bills that were collected by the Auditors office. Bills are broken up by committee submitting them and range across a number of different topics.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Proposed legislation records, GRS-1690.

AUTHORIZED: 12-01-1992

FORMAT MANAGEMENT:

Paper: Retain in Office for 5 years and then transfer to State Archives with authority to weed.

APPRAISAL:

These records have administrative, and/or historical value(s).

PRIMARY DESIGNATION:

Public

SECONDARY DESIGNATION(S):

Protected. UCA 63G-2-305 (19)

AGENCY: Office of the State Auditor

SERIES: 3976

4

TITLE: Letterbooks

DATES: i 1890-1915.

ARRANGEMENT: Chronological. Occasionally pages may be used out of order, particularly pages toward the end of a volume.

DESCRIPTION:

These letterbooks contain press copies of outgoing correspondence from the auditor's office. The auditor was responsible for superintending the fiscal concerns of the state, in large part monitoring the county collection and remittance of taxes and their disbursement via warrants drawn on the state treasury. Consequently many letters were generated, particularly to county officials and the state treasurer. Copies of reports from the auditor are also included. In addition to his fiscal position, the auditor held other offices briefly: Recorder of Marks and Brands (1896-1917), Sealer of Weights and Measures (1898-1911), and Commissioner of Statistics (1907-1911). Limited correspondence regarding those office functions occurs.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is proposed and has not yet been approved.

FORMAT MANAGEMENT:

Paper: Retain in State Archives permanently with authority to weed.

APPRAISAL:

These records have historical value(s).
Provides extensive and diverse information on the fiscal affairs of the state; created by a state agency; in a readily usable format. This disposition is based on the 1990 Utah General Retention Schedule, Schedule 1, Item 9.

PRIMARY DESIGNATION:

Public

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 07/2015.

AGENCY: Office of the State Auditor

SERIES: 17928

3

TITLE: Local Government Division correspondence

DATES: 1980-

ARRANGEMENT: Alphabetical by correspondence type, thereunder chronological by date.

ANNUAL ACCUMULATION: 1.00 cubic foot.

DESCRIPTION:

These records consist of correspondence in regards to financial statements and budgets submitted to the State Auditor's office by different entities. Organizations creating correspondence include local government, special district and school entities.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series were specifically approved by the State Records Committee.

APPROVED: 08/1996

FORMAT MANAGEMENT:

Paper: Retain in Office for 1 year and then transfer to State Records Center. Retain in State Records Center for 4 years and then transfer to State Archives with authority to weed.

APPRAISAL:

These records have historical value(s).

This disposition is based on the historical value of the records in documenting how the Auditor's Office worked with Local Governments.

PRIMARY DESIGNATION:

Public UCA 63G-2-301 (2008)

AGENCY: Office of the State Auditor

SERIES: 1658

3

TITLE: Local government auditing and accounting reports

DATES: 1982-1984.

ARRANGEMENT: Chronological by the auditor's office date stamp.

DESCRIPTION:

This series is comprised of financial reports made by several Utah towns that were sent to the state auditors office. Reports generally reflect the fiscal situation for each town, projections for the next fiscal year, and a statement of the reports findings usually found either somewhere near the beginning or somewhere near the end of the document.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Publications, GRS-1678.

AUTHORIZED: 10-30-2018

FORMAT MANAGEMENT:

Paper: Retain in State Archives permanently with authority to weed.

Microfiche master: Retain in State Archives permanently with authority to weed.

Microfiche duplicate: Retain in State Archives permanently with authority to weed.

APPRAISAL:

These records have fiscal, and/or historical value(s).

These records serve to document the history of the agency and inform the public of the agency's services and programs.

PRIMARY DESIGNATION:

Public

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 08/2015.

AGENCY: Office of the State Auditor

SERIES: 22083

3

TITLE: Mental health authority budget reports

DATES: 1989-

ARRANGEMENT: Chronological by year, thereunder alphabetical

ANNUAL ACCUMULATION: 1.00 cubic foot.

DESCRIPTION:

These reports are collected and reviewed by the Auditor's Office in accordance with UCA 17-36-15(1999). The reports are also used by the Utah State Legislature, other governmental entities, businesses, and citizens for research purposes and to gather information. The budget reports include actual revenues and expenditures for the last completed fiscal year, estimated revenues and expenditures for the current fiscal year, estimates of revenues and expenditures for the budget year, and a budget certification form.

RETENTION:

Permanent. Retain for 4 year(s)

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series were specifically approved by the State Records Committee.

APPROVED: 11/1999

FORMAT MANAGEMENT:

Paper: For records beginning in 1989 through 2008. Retain in Office for 1 year and then transfer to State Records Center. Retain in State Records Center for 4 years and then transfer to State Archives with authority to weed.

Computer data files: For records beginning in 2009 and continuing to the present. Retain in Office until microfilmed and then delete provided microfilm has passed inspection.

Microfilm master: For records beginning in 1989 and continuing to the present. Retain in State Archives permanently with authority to weed.

AGENCY: Office of the State Auditor

SERIES: 22083

TITLE: Mental health authority budget reports

(continued)

Microfilm duplicate: For records beginning in 1989 and continuing to the present. Retain in State Archives permanently with authority to weed.

APPRAISAL:

These records have fiscal, historical, and/or legal value(s).

This disposition is based on use of these reports in research and for the purpose of gathering information.

PRIMARY DESIGNATION:

Public

AGENCY: Office of the State Auditor

SERIES: 22086

3

TITLE: Municipal budget reports

DATES: 1975-

ARRANGEMENT: chronological by year, thereunder alphabetical by municipality

ANNUAL ACCUMULATION: 3.00 cubic feet.

DESCRIPTION:

The budget reports are collected and reviewed by the Auditor's Office in accordance with UCA 10-6-118 and 10-5-109(1999). The reports are also used by the Utah State Legislature, other governmental entities, businesses, and citizens for the purposes of research and gathering information. The budget reports include actual revenues and expenditures for the last completed fiscal year, estimated revenues and expenditures for the current fiscal year, estimates of revenues and expenditures for the budget year, and a budget certification form.

RETENTION:

Permanent. Retain for 5 year(s)

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series were specifically approved by the State Records Committee.

APPROVED: 11/1999

FORMAT MANAGEMENT:

Paper: For records beginning in 1975 through 2008. Retain in Office until scanned and quality checked and then transfer to State Records Center. Retain in State Records Center for 5 years and then transfer to State Archives with authority to weed.

Computer data files: Retain in Office until microfilmed and then delete provided microfilm has passed inspection.

Microfilm master: For records beginning in 1975 and continuing to the present. Retain in State Archives permanently with authority to weed.

Microfilm duplicate: For records beginning in 1975 and continuing

AGENCY: Office of the State Auditor

SERIES: 22086

TITLE: Municipal budget reports

(continued)

to the present. Retain in State Archives permanently with authority to weed.

APPRAISAL:

These records have fiscal, and/or historical value(s).

This disposition is based on the use of these reports in research and for the purpose of gathering information. These records document the financial activities of municipalities and are collected in accordance with UCA 10-6-118 and 10-5-109(1999).

PRIMARY DESIGNATION:

Public

AGENCY: Office of the State Auditor

SERIES: 19994

3

TITLE: Municipal financial reports

DATES: 1928-

ARRANGEMENT: Chronological by year, thereunder alphabetical by municipality.

ANNUAL ACCUMULATION: 4.00 cubic feet.

DESCRIPTION:

This series contains financial reports and audit information collected by the Auditor's Office from municipalities throughout Utah. Financial reports are used by the Utah State Legislature, other governmental entities, businesses, and citizens for research purposes and to gather information. Reports of this type usually include an independent auditor's report, statement of net assets, statement of activities, a balance sheet, statement of revenues, expenditures, and changes in fund balances, notes to the financial statements, and supplemental schedules. The files also include Government Auditing Standards-Reports on Internal Control and Compliance, single audit reports, state legal compliance reports, and surveys of Utah local governments (also called Census Forms or UT Forms). These are reports written and prepared as a result of audits of governmental entities by an outside agency examining and verifying the entities' financial activities for the year.

RETENTION:

Permanent. Retain until administrative need ends

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Audit records, GRS-1727.

AUTHORIZED: 10-23-2019

FORMAT MANAGEMENT:

Paper: For records beginning in 1928 through 2008. Retain in Office for 1 year after scanned and quality checked and then transfer to State Records Center. Retain in State Records Center for 4 years and then transfer to State Archives with authority to weed.

AGENCY: Office of the State Auditor

SERIES: 19994

TITLE: Municipal financial reports

(continued)

Microfiche master: For records beginning in 1928 through 2008.
Retain in State Archives permanently with authority to weed.

Microfiche duplicate: For records beginning in 1928 through 2008.
Retain in State Archives permanently with authority to weed.

Computer data files: Retain in Office until microfilmed and then
delete provided microfilm has passed inspection.

Microfilm master: For records beginning in 2009 and continuing to
the present. Retain in State Archives permanently with authority
to weed.

Microfilm duplicate: For records beginning in 2009 and continuing
to the present. Retain in State Archives permanently with
authority to weed.

APPRAISAL:

These records have administrative, fiscal, historical, and/or legal value(s).
This disposition is based on the use of the reports for research.
The records document the financial activities of municipalities
and are collected in accordance with UCA 10-5-129 (2010).

PRIMARY DESIGNATION:

Public

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 08/2015.

AGENCY: Office of the State Auditor

SERIES: 84216 3

TITLE: National Association of State Auditors, Comptrollers and Treasurers (NASACT) convention material

DATES: 1988.

ARRANGEMENT: alphabetical by subject

TOTAL VOLUME: 0.10 cubic feet.

DESCRIPTION:

These records document the organization of a National Association of State Auditors, Comptrollers, and Treasurers (NASACT) convention held in Salt Lake City, Utah, in 1988.

RETENTION:

Permanent. Retain for 11 year(s)

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Agency history records, GRS-1723.

AUTHORIZED: 11-28-2018

FORMAT MANAGEMENT:

Paper: Retain in Office for 1 year and then transfer to State Records Center. Retain in State Records Center for 10 years and then transfer to State Archives with authority to weed.

APPRAISAL:

These records have historical value(s).

These records are valuable for their historic significance because they document the role of the agency in organizing and hosting the 1988 nationwide NASACT convention in Salt Lake City.

AGENCY: Office of the State Auditor

SERIES: 84216

TITLE: National Association of State Auditors, Comptrollers and Treasurers (NASACT) convention material

(continued)

PRIMARY DESIGNATION:

Public

AGENCY: Office of the State Auditor

SERIES: 20242

3

TITLE: Non-profit/mental health authority financial reports

DATES: 1970-

ARRANGEMENT: chronological by year, thereunder alphabetical by organization name

ANNUAL ACCUMULATION: 2.00 cubic feet.

DESCRIPTION:

These reports are collected and reviewed by the Auditor's Office in accordance with UCA 51-2(1999). The reports are used by the Utah State Legislature, other governmental entities, businesses, and citizens for research purposes and information gathering. The financial reports include an independent auditor's report; a statement of net assets; a statement of activities; a balance sheet or statement of financial position; a statement of revenues, expenditures, and changes in fund balance; notes to the financial statements; and supplemental schedules. The files also contain Governmental Auditing Standards-Reports on Internal Control and Compliance, single audit reports, and state legal compliance reports.

RETENTION:

Permanent. Retain for 5 year(s)

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Audit records, GRS-1727.

AUTHORIZED: 10-23-2019

FORMAT MANAGEMENT:

Paper: For records beginning in 1970 through 2008. Retain in Office until scanned and quality checked and then transfer to State Records Center. Retain in State Records Center for 5 years and then transfer to State Archives with authority to weed.

Computer data files: Retain in Office until microfilmed and then delete provided microfilm has passed inspection.

Microfilm master: For records beginning in 1970 and continuing to the present. Retain in State Archives permanently with authority

AGENCY: Office of the State Auditor

SERIES: 20242

TITLE: Non-profit/mental health authority financial reports

(continued)

to weed.

Microfilm duplicate: For records beginning in 1970 and continuing to the present. Retain in State Archives permanently with authority to weed.

APPRAISAL:

These records have fiscal, and/or legal value(s).

These reports are collected and reviewed by the Auditor's Office in accordance with state law and document the financial activities of non-profit mental health authorities.

PRIMARY DESIGNATION:

Public 63-02-301 (2008)

AGENCY: Office of the State Auditor

SERIES: 5495

3

TITLE: Payroll warrant registers

DATES: 1943-1960.

ARRANGEMENT: Alphanumerical

DESCRIPTION:

A form used to record payroll vouchers and account classifications of each transaction in detail.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

FORMAT MANAGEMENT:

Paper: Retain in State Records Center for 2 years and then destroy.

APPRAISAL:

These records have administrative, and/or fiscal value(s).

Records in this series have temporary administrative and fiscal value and may be destroyed according to the scheduled retention period.

PRIMARY DESIGNATION:

Private

AGENCY: Office of the State Auditor

SERIES: 25163

3

TITLE: Personnel records

DATES: 1940-

ARRANGEMENT: Alphabetical by employee name.

DESCRIPTION:

Complete work history of an individual while employed by the State. Includes application for employment or resume, and retirement/deferred compensation plan notification, corrective or disciplinary actions taken against an employee, performance plans, performance evaluations, position description, career mobility or job swap agreement, and insurance benefits notification. May contain documentation on employee withholding, completion of course certificates, conflict of interest letters, incentive award results, employee awards, letters of commendation, leave records and leave adjustment reports.

RETENTION:

Retain for 65 year(s) after separation

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Employment history records, GRS-1965.

AUTHORIZED: 08-29-2018

FORMAT MANAGEMENT:

Paper: Retain in Office until retirement or separation of employee and then transfer to State Records Center. Retain in State Records Center for 65 years and then destroy.

APPRAISAL:

These records have administrative value(s).

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 10/2018.

AGENCY: Office of the State Auditor

SERIES: 28506

1

TITLE: Political party and committee financial audit working papers

DATES: 1976-1980.

ARRANGEMENT: Chronological.

DESCRIPTION:

These records document financial disclosures of political parties and committees that are required by Utah Code 20A-11-101.5 (2014) for public review, as well as supporting documentation collected by the state auditor's office. Types of records include bank statements, cancelled checks, and itemized contribution and expenditure forms, which contain names and addresses of individual donors and candidates and the amount contributed or spent. These are reports prepared by auditors for entities by examining and verifying the entities' financial activities for the year.

RETENTION:

Permanent. Retain for 2 year(s)

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is proposed and has not yet been approved.

FORMAT MANAGEMENT:

Paper: Retain in Office for 2 years and then transfer to State Archives with authority to weed.

Microfilm master: Retain in State Archives permanently with authority to weed.

Microfilm duplicate: Retain in State Archives permanently with authority to weed.

APPRAISAL:

These records have historical value(s).

Although state auditor working papers usually are kept for 10 years, an exception has been made in this case because these appear to be the only copies of political party financial disclosures for 1976 and 1980.

AGENCY: Office of the State Auditor

SERIES: 28506

TITLE: Political party and committee financial audit working papers

(continued)

PRIMARY DESIGNATION:

Public Utah Code 63G-2-201(2) 2010

AGENCY: Office of the State Auditor

SERIES: 517

3

TITLE: Public lands survey correspondence

DATES: 1922-1923.

ARRANGEMENT: Alphanumerical.

DESCRIPTION:

Claims from Governor Mabey involving the revolving fund for the survey of public lands.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

FORMAT MANAGEMENT:

Paper: Retain in State Archives permanently with authority to weed.

APPRAISAL:

These records have fiscal, and/or historical value(s).

Disposition is based on the value of the records in documenting fund claims. Records may be important for research value.

PRIMARY DESIGNATION:

Public

AGENCY: Office of the State Auditor

SERIES: 83634

3

TITLE: Responsibilities report

DATES: 1943-1955.

ARRANGEMENT: chronological

DESCRIPTION:

The Auditor Responsibilities Report is a published text of the Auditor's responsibilities and powers according to current law. It is used as a convenient reference guide of the law governing state Auditor activities for state agencies. Holdings: 2 volumes 1943, 1955.

RETENTION:

Permanent. Retain for 1 year(s)

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

FORMAT MANAGEMENT:

Paper: Retain in State Archives permanently with authority to weed.

PRIMARY DESIGNATION:

Public

AGENCY: Office of the State Auditor

SERIES: 19997

3

TITLE: School district audit and budget reports

DATES: 1928-1983.

ARRANGEMENT: Chronological by date, thereunder alphabetical by school district.

DESCRIPTION:

These are reports written and prepared as a result of a performance audit on school districts. They contain summary documentation on agency programs, operations and productivity, and usually an opinion of the findings by the state auditor.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Audit records, GRS-1727.

AUTHORIZED: 10-23-2019

FORMAT MANAGEMENT:

Paper: Retain in Office for 3 years and then microfilm and transfer to State Archives with authority to weed.

Microfiche master: Retain in State Archives permanently with authority to weed.

Microfiche duplicate: Retain in State Archives permanently with authority to weed.

APPRAISAL:

These records have fiscal, and/or historical value(s).

Disposition is based on the value of the records in documenting fund claims. Records may be important for research value.

PRIMARY DESIGNATION:

Public

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 08/2015.

AGENCY: Office of the State Auditor

SERIES: 22088

3

TITLE: School district budget reports

DATES: 1984-

ARRANGEMENT: chronological by year, thereunder alphabetical by school district

ANNUAL ACCUMULATION: 2.00 cubic feet.

DESCRIPTION:

These budget reports are collected by the Auditor's Office in accordance with UCA 53A-19-102(1999). The reports are used by the Utah State Legislature, other governmental entities, businesses, and citizens for the purposes of research and gathering information. The budget reports include actual revenues and expenditures for the last completed fiscal year, estimated revenues and expenditures for the current fiscal year, estimates of revenues and expenditures for the budget year, and a budget certification form.

RETENTION:

Permanent. Retain for 5 year(s)

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Audited financial statements, GRS-1857.

AUTHORIZED: 12-03-2018

FORMAT MANAGEMENT:

Paper: For records beginning in 1984 through 2008. Retain in Office until scanned and quality checked and then transfer to State Records Center. Retain in State Records Center for 5 years and then transfer to State Archives with authority to weed.

Computer data files: For records beginning in 2009 and continuing to the present. Retain in Office until microfilmed and then delete provided microfilm has passed inspection.

Microfilm master: For records beginning in 1984 and continuing to the present. Retain in State Archives permanently with authority to weed.

AGENCY: Office of the State Auditor
SERIES: 22088
TITLE: School district budget reports

(continued)

Microfilm duplicate: For records beginning in 1984 and continuing to the present. Retain in State Archives permanently with authority to weed.

APPRAISAL:

These records have fiscal, historical, and/or legal value(s).
This disposition is based on the use of these reports in research and for the purpose of gathering information.

PRIMARY DESIGNATION:

Public

AGENCY: Office of the State Auditor

SERIES: 4997

3

TITLE: School district correspondence

DATES: 1935-1959.

ARRANGEMENT: chronological by year

DESCRIPTION:

This series contains correspondence primarily from the state auditor to different school districts throughout the state. Correspondence typically take the form of requests for audit reports to be submitted by the different school districts in the state. They also take the form of receipts acknowledging the submission of an audit report to the state auditor's office.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

FORMAT MANAGEMENT:

Paper: Retain in State Archives permanently with authority to weed.

PRIMARY DESIGNATION:

Public

AGENCY: Office of the State Auditor

SERIES: 22089

3

TITLE: School district financial reports

DATES: 1984-

ARRANGEMENT: chronological by year, thereunder alphabetical by school district

ANNUAL ACCUMULATION: 3.00 cubic feet.

DESCRIPTION:

These reports are collected and reviewed by the Auditor's Office in accordance with UCA 53A-3-404 and 51-2(1999). The reports are used by the Utah State Legislature, other governmental entities, businesses, and citizens for the purposes of research and gathering information. The financial reports include an independent auditor's report; statement of net assets; statement of activities; balance sheet; statement of revenues, expenditures, and changes in fund balance; notes to the financial statements; and supplemental schedules. The files also include Government Auditing Standards-Reports on Internal Control and Compliance, single audit reports, state legal compliance reports, and surveys of Utah local governments (also called Census Forms or UT Forms).

RETENTION:

Permanent. Retain for 4 year(s)

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

AUTHORIZED: 10-23-2019

FORMAT MANAGEMENT:

Paper: For records beginning in 1984 through 2008. Retain in Office for 1 year after scanned and quality checked and then transfer to State Records Center. Retain in State Records Center for 4 years and then transfer to State Archives with authority to weed.

Computer data files: Retain in Office until microfilmed and then delete provided microfilm has passed inspection.

Microfilm master: For records beginning in 1984 and continuing to

AGENCY: Office of the State Auditor
SERIES: 22089
TITLE: School district financial reports

(continued)

the present. Retain in State Archives permanently with authority to weed.

Microfilm duplicate: For records beginning in 1984 and continuing to the present. Retain in State Archives permanently with authority to weed.

APPRAISAL:

These records have fiscal, and/or legal value(s).

PRIMARY DESIGNATION:

Public

AGENCY: Office of the State Auditor

SERIES: 27382

3

TITLE: Single audit reports

DATES: 1999-2018.

ARRANGEMENT: Chronological

DESCRIPTION:

Documents created by the agency, including pamphlets, reports, leaflets, file manuals, annual reports, other published or processed documents, and the last manuscript report, if not published, relating to management projects.

RETENTION:

Permanent. Retain until administrative need ends

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Publications, GRS-1678.

AUTHORIZED: 10-30-2018

FORMAT MANAGEMENT:

Paper: Retain in State Archives permanently with authority to weed.

APPRAISAL:

These records have administrative, fiscal, and/or historical value(s).
This report is a key component of the annual financial report, and will provide historical data on audit information in the State of Utah.

PRIMARY DESIGNATION:

Public

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 08/2018.

AGENCY: Office of the State Auditor

SERIES: 13719

3

TITLE: Special audit report of the Secretary of State

DATES: 1931-1932.

ARRANGEMENT: none

DESCRIPTION:

These are reports written and prepared as a result of a performance audit on state agencies by an outside agency. They contain summary documentation on agency programs, operations and productivity.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

AUTHORIZED: 10-23-2019

FORMAT MANAGEMENT:

Microfilm master: Retain in State Archives permanently.

Microfilm duplicate: Retain in State Archives permanently with authority to weed.

PRIMARY DESIGNATION:

Public

AGENCY: Office of the State Auditor

SERIES: 22082

3

TITLE: Special district and association of governments budget reports

DATES: 1984-

ARRANGEMENT: chronological by date, thereunder alphabetical by organization name

ANNUAL ACCUMULATION: 3.00 cubic feet.

DESCRIPTION:

These reports are collected and reviewed by the Auditor's Office in accordance with UCA 17A-1-417(1999). The reports are also used by the Utah State Legislature, other governmental entities, businesses, and citizens for research purposes and gathering information. The budget reports include actual revenues and expenditures for the last completed fiscal year, estimated revenues and expenditures for the current fiscal year, estimates of revenues and expenditures for the budget year, and a budget certification form.

RETENTION:

Permanent. Retain for 5 year(s)

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series were specifically approved by the State Records Committee.

APPROVED: 11/1999

FORMAT MANAGEMENT:

Paper: For records beginning in 1984 through 2008. Retain in Office until scanned and quality checked and then transfer to State Records Center. Retain in State Records Center for 5 years and then transfer to State Archives with authority to weed.

Computer data files: Retain in Office until microfilmed and then delete provided microfilm has passed inspection.

Microfilm master: For records beginning in 1984 and continuing to the present. Retain in State Archives permanently with authority to weed.

Microfilm duplicate: For records beginning in 1984 and continuing

AGENCY: Office of the State Auditor

SERIES: 22082

TITLE: Special district and association of governments budget reports

(continued)

to the present. Retain in State Archives permanently with authority to weed.

APPRAISAL:

These records have fiscal, historical, and/or legal value(s).

This disposition is based on the use of these reports in research and for the purpose of gathering information.

PRIMARY DESIGNATION:

Public

AGENCY: Office of the State Auditor

SERIES: 20223

3

TITLE: Special district and association of governments financial reports

DATES: 1960-

ARRANGEMENT: Chronological by year, thereunder alphabetical.

ANNUAL ACCUMULATION: 6.00 cubic feet.

DESCRIPTION:

These reports are collected and reviewed by the Auditor's Office in accordance with state law. The reports are used by the legislature, other governmental entities, businesses, and citizens for research purposes and information gathering. Information in the Financial Reports include an independent auditor's report, statement of net assets, statement of activities, balance sheet, statement of revenues, expenditures, and changes in fund balance, notes for the financial statements, and supplemental schedules. The files also contain Government Auditing Standards Reports on Internal Control and Compliance, Single Audit Reports, State Legal Compliance Reports, and Surveys of Utah Local Governments (also called Census Forms or UT Forms). These are reports written and prepared as a result of audits of governmental entities by an outside agency examining and verifying the entities' financial activities for the year.

RETENTION:

Permanent. Retain for 5 year(s)

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Audit records, GRS-1727.

AUTHORIZED: 10-23-2019

FORMAT MANAGEMENT:

Paper: For records beginning in 1960 and continuing to the present. Retain in Office for 1 year after scanned and quality checked and then transfer to State Records Center. Retain in State Records Center for 4 years and then transfer to State Archives with authority to weed.

Computer data files: Retain in Office until microfilmed and then

AGENCY: Office of the State Auditor

SERIES: 20223

TITLE: Special district and association of governments financial reports

(continued)

delete provided microfilm has passed inspection.

Microfilm master: For records beginning in 1960 and continuing to the present. Retain in State Archives permanently with authority to weed.

Microfilm duplicate: For records beginning in 1960 and continuing to the present. Retain in State Archives permanently with authority to weed.

Microfiche master: Retain in State Archives permanently with authority to weed.

Microfiche duplicate: Retain in State Archives permanently with authority to weed.

APPRAISAL:

These records have fiscal value(s).

These reports are collected and reviewed by the Auditor's Office in accordance with state law and document the financial activities of special districts.

PRIMARY DESIGNATION:

Public

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 08/2015.

AGENCY: Office of the State Auditor

SERIES: 9414

3

TITLE: Special project work papers

DATES: 1982-

ARRANGEMENT: Chronological by year, thereunder numerical by project number.

ANNUAL ACCUMULATION: 2.00 cubic feet.

DESCRIPTION:

These records are work papers resulting from special audits, reviews, or other engagements. The reviews include internal control reviews, legal compliance and financial related audits, and fraud investigations. Final results of the reviews are noted in the State Agency Audit Reports (series 1664). The special project review are performed in addition to financial statement and single audits. The special project work papers may also contain sensitive information such as allegations made by an individual (i.e. hotline complaints).

RETENTION:

Retain for 10 year(s) after completion of publication or report

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Working files, GRS-1684.

AUTHORIZED: 12-20-2018

FORMAT MANAGEMENT:

Paper: Retain in Office for 5 years after completion of audit and then transfer to State Records Center. Retain in State Records Center for 5 years and then destroy.

APPRAISAL:

These records have fiscal value(s).

AGENCY: Office of the State Auditor
SERIES: 9414
TITLE: Special project work papers

(continued)

PRIMARY DESIGNATION:

Private

AGENCY: Office of the State Auditor

SERIES: 4986

3

TITLE: State agency contracts and agreements

DATES: 1952-

ARRANGEMENT: Alphanumerical

ANNUAL ACCUMULATION: 0.50 cubic feet.

DESCRIPTION:

These files contain contracts signifying audit work to be performed by a certified public accountant firm on behalf of the State Auditor's office of a state agency for which the State Auditor has legal responsibility to audit. The files also contain correspondence in relation to the contracts and the audit.

RETENTION:

Retain for 7 year(s) after expiration of contractual agreement

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Contract and lease records, GRS-1731.

AUTHORIZED: 07-30-2019

FORMAT MANAGEMENT:

Paper: Retain in Office for 7 years after the contract period has ended and then destroy.

APPRAISAL:

These records have administrative, fiscal, and/or legal value(s). Records in this series have temporary administrative and fiscal value and may be destroyed according to the scheduled retention period.

AGENCY: Office of the State Auditor

SERIES: 4986

TITLE: State agency contracts and agreements

(continued)

PRIMARY DESIGNATION:

Public

AGENCY: Office of the State Auditor

SERIES: 1670

3

TITLE: State association of auditors proceedings records

DATES: 1929-

ARRANGEMENT: Alphanumerical

DESCRIPTION:

Records created by a committee or conference, including advisory committees, relating to executive establishment, organization, membership, and policy. Includes agenda, meeting minutes, final reports, and related records documenting the accomplishments of official boards and committees. May include audio and video recordings if minutes are not taken.

RETENTION:

Retain permanently

DISPOSITION:

May Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Open meeting minutes & supplementary materials, GRS-1709.

AUTHORIZED: 10-28-2020

FORMAT MANAGEMENT:

Paper: Retain in State Archives permanently with authority to weed.

APPRAISAL:

These records have historical value(s).

Records in this series document agency history and functions. The records have research value.

AGENCY: Office of the State Auditor

SERIES: 1670

TITLE: State association of auditors proceedings records

(continued)

PRIMARY DESIGNATION:

Public

AGENCY: Office of the State Auditor

SERIES: 515

3

TITLE: Subject files

DATES: 1965-1976.

ARRANGEMENT: Chronological by date, thereunder alphabetical by subject.

DESCRIPTION:

This series is comprised of miscellaneous auditor files, reports and correspondence sent between the state auditor and a number of different groups including state agencies, schools and official organizations. The records detail the relationship between the auditors office and other state agencies.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

FORMAT MANAGEMENT:

Paper: Retain in State Archives permanently with authority to weed.

APPRAISAL:

These records have fiscal, and/or historical value(s).

Disposition based on the value of the records in documenting agency programs, policies, procedures, and functions.

PRIMARY DESIGNATION:

Public

AGENCY: Office of the State Auditor

SERIES: 5117

3

TITLE: Tax sale record books

DATES: 1912-1916.

ARRANGEMENT: Chronological.

DESCRIPTION:

Ledgers for tax sales made in each county. Gives record book, name of person assessed to, and columns for tax amounts for school, roads, bounties, etc. One section of tax amount columns was to be filled in by the state auditor. Document sales of real property to the government for delinquent taxes.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

FORMAT MANAGEMENT:

Paper: Retain in State Archives permanently with authority to weed.

APPRAISAL:

These records have fiscal, and/or historical value(s).

Disposition based on the value of these records in documenting agency finances, policies, and functions.

PRIMARY DESIGNATION:

Public

AGENCY: Office of the State Auditor

SERIES: 520

3

TITLE: Tax stamps and notes

DATES: 1959-1980.

ARRANGEMENT: Type.

DESCRIPTION:

These tax stamps are a sampling and include oleo stamps (\$.05, \$.10), cigarette stamps (\$.01, \$.015, \$.02, \$.04, 2 2/5 cent), and non-revenue carton stamps. Also present are redeemed coupons from tax bonds and redeemed tax anticipation notes. Tax on oleo and cigarette sales were paid by affixing tax stamps sold to the vendor by the tax commission. Tax anticipation notes and bonds reflect debts by the state. Bond coupons were redeemed by investors for payment.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

FORMAT MANAGEMENT:

Paper: Retain in State Archives permanently with authority to weed.

APPRAISAL:

These records have historical value(s).

This disposition is based on the artifactual value of the series in illustrating tax and revenue procedures.

PRIMARY DESIGNATION:

Public

AGENCY: Office of the State Auditor

SERIES: 23344

3

TITLE: Training materials for local governmental entities

DATES: 1920-

ARRANGEMENT: chronological.

DESCRIPTION:

These records support the agency's function to assist local governmental entities in implementing uniform accounting, budgeting, and reporting procedures through training and instruction (Utah Code 67-3-1(16)(a)(v) (2018)). Records include guidelines, newsletters, and other training materials created and provided to local governmental entities by the office of the state auditor in order to keep them abreast of updates to laws, policies, and standards that apply to them. Training materials summarize current legal requirements and make local governmental entities aware of trends in compliance problems and of available services and resources.

RETENTION:

Permanent. Retain for 5 year(s)

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Mandated or significant training materials, GRS-1951.

AUTHORIZED: 03-26-2021

FORMAT MANAGEMENT:

Paper: Retain in Office for 5 years and then transfer to State Archives with authority to weed.

Computer data files: Retain in Office for 5 years and then transfer to State Archives with authority to weed.

APPRAISAL:

These records have administrative, historical, and/or legal value(s). The Appraisal Committee reappraised the training materials published on the agency's website in July, 2018, at the request of the records officer, and determined that they document

AGENCY: Office of the State Auditor

SERIES: 23344

TITLE: Training materials for local governmental entities

(continued)

important functions of the office and are a historically valuable resource.

PRIMARY DESIGNATION:

Public

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 08/2018.

AGENCY: Office of the State Auditor

SERIES: 83633

3

TITLE: Uniform accounting manual for counties

DATES: 1968-1971.

ARRANGEMENT: Chronological.

DESCRIPTION:

The Uniform Accounting Manual provides a framework for county and city fiscal records. It establishes a uniform accounting system for use by all local governmental units within Utah, thus allowing for easier and faster processing of fiscal reports. Holdings: 1968, 1971.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

AUTHORIZED: 10-30-2018

FORMAT MANAGEMENT:

Paper: Retain in State Archives permanently with authority to weed.

APPRAISAL:

These records have fiscal, and/or historical value(s).

This record serves to document the history of the agency and inform the public of the agency's services and programs.

PRIMARY DESIGNATION:

Public

AGENCY: Office of the State Auditor

SERIES: 510

3

TITLE: Warrant registers

DATES: 1896-1951.

ARRANGEMENT: Alphanumerical.

DESCRIPTION:

A form used to record expenditure/expense vouchers and account classifications of each transaction in detail.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

FORMAT MANAGEMENT:

Paper: Retain in State Records Center for 5 years and then destroy.

APPRAISAL:

These records have administrative, and/or fiscal value(s).

PRIMARY DESIGNATION:

Public

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 06/2017.