

## Retention and Classification Report

**Agency:** West Jordan (Utah). Treasurer (1632)

, UT

**Records Officer:** \_\_\_\_\_

85123	*Audit reports
85122	*General ledgers

**AGENCY:** West Jordan (Utah). Treasurer

**SERIES:** 85123

4

**TITLE:** Audit reports

**DATES:** i 1970-1978.

**ARRANGEMENT:** Chronological

**DESCRIPTION:**

Financial records for each city office are audited annually as required by law. The audit examines all revenues received by the city, and compares them to the city's expenditures to evaluate the operation of the agency's accounting procedures and budgeting process. The audit is usually prepared by a certified public accounting firm.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**FORMAT MANAGEMENT:**

Microfilm duplicate: Retain in State Archives permanently.

**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

**AGENCY:** West Jordan (Utah). Treasurer

**SERIES:** 85122

4

**TITLE:** General ledgers

**DATES:** i 1962-1980.

**ARRANGEMENT:** Chronological

**DESCRIPTION:**

These volumes are maintained as a summary of receipts and disbursements by account and fund. Information from subsidiary ledgers transferred to the general ledger are also documented, as well as accounting adjustments in the form of general entries.

**RETENTION AND DISPOSITION AUTHORIZATION:**

These records are in Archives' permanent custody.

**FORMAT MANAGEMENT:**

Microfilm duplicate: For records beginning in 1962 through 1980.  
Retain in State Records Center for 10 years and then destroy.