

SENECA COUNTY INDUSTRIAL DEVELOPMENT AGENCY
RECORD RETENTION POLICY

RESOLVED, By the SENECA COUNTY Industrial Development Agency that *Records Retention and Disposition Schedule MI-1*, issued pursuant to Article 57-A of the Arts and Cultural Affairs Law, and containing legal minimum retention periods for local government records, is hereby adopted for use by all officers and staff in legally disposing of valueless records listed therein.

FURTHER RESOLVED, that in accordance with Article 57-A:

(a) only those records will be disposed of that are described in *Records Retention and Disposition Schedule MI-1* after they have met the minimum retention periods described therein;

(b) only those records will be disposed of that do not have sufficient administrative, fiscal, legal, or historical value to merit retention beyond established legal minimum periods.

A copy of the *Records Retention and Disposition Schedule MI-1* is on file in the office of the Seneca County Industrial Development Agency and can also be found online using the following link:
http://www.archives.nysed.gov/records/retention_mi-1_records-descriptions-retention

POLICY MEMORANDUM

SUBJECT: Seneca County IDA Records Retention and Disposition Schedule MI-1

PURPOSE: To explain requirements associated with maintaining records. This is in effect until revoked or amended.

Once the MI-1 Schedule has been formally adopted valueless records may be disposed of continually as they meet their stated minimum retention periods. Some of the advantages of a program for systematic, legal disposal of obsolete records are that it ensures that records are retained as long as they are actually needed for administrative, fiscal, legal, or research purposes.

Suggestions for systematically approaching the disposition process include the following:

- (A)** Designate a Records Management Officer to coordinate or directly carry out disposition.
- (B)** Duplicate copies of records, including copies maintained on different media (paper, electronic, etc.), may be disposed of in accordance with item no. 19 of the General section of this Schedule.
- (C)** State law does not prescribe the physical means of destruction of most records. For records containing confidential information, disposition should be carried out in a way that ensures that the confidentiality of individuals named in the records is protected.
- (D)** A record should be kept of the identity, inclusive dates, and approximate quantity of records that are disposed.
- (E)** The Records Management Officer, or other official who carries out disposition, should describe what has been done to dispose of records during the year in the annual report to the governing body.

Reminders

- 1.** Records created before 1910 (even those which have been microfilmed) are not eligible for disposition without written permission from the State Archives.
- 2.** No records may be disposed of unless they are listed in the Schedule, or their disposition is covered by other state laws.
- 3.** Records common to most offices are listed under the General section of the Schedule.
- 4.** Records being used in legal actions must be retained for one year after the legal action ends, or until their scheduled retention period has passed, whichever is longer.

- 5.** Any record listed in the Schedule for which a Freedom of Information (FOIL) request has been received should not be destroyed until that request has been answered and until any potential appeal is made and resolved, even if the retention period of the record has passed.
- 6.** Records being kept beyond the established retention periods for audit and other purposes at the request of state or federal agencies must be retained until the local government receives the audit report, or the need is satisfied.
- 7.** Retention periods in the Schedule apply to one "official" copy designated by the local government, unless otherwise stated.
- 8.** The retention periods listed in the Schedule pertain to the information contained in records, regardless of physical form or characteristic (paper, microfilm, computer disk or tape, or other medium).
- 9.** The State Archives has no legal authority to require local governments to create records where no records exist, even if the records in question are listed on this Schedule.

The Records Retention and Disposition Schedule MI-1 includes, but is not limited to the documentation listed in the attached "Schedule A".

Records and Retention Policy

SCHEDULE A

Document	Retention Period
Official minutes and hearing proceedings of governing body or board, commission or committee thereof including all records accepted as part of minutes:	PERMANENT
Meeting files for meeting of governing body or board or agency, commission or committee thereof, including agendas, background materials and other records used at meetings: NOTE: Appraise these records for continuing administrative or historical value prior to disposition. Agendas may have continuing administrative value and may be useful for accessing information in unindexed minutes and for indexing those minutes. Other records prepared for or used at meetings may have administrative or historical value for documenting issues discussed at the meetings and referenced in the minutes. See item no. 1, above, for records which are accepted as part of the minutes.	1 year
Legal opinion or legal directive rendered by government agency:	PERMANENT
Legal agreement, including contract, lease, and release involving local government: NOTE: This item does not apply to contracts (collective bargaining agreements) between a local government and a public employee labor organization. These contracts are covered by item no. 321 in the Personnel/Civil Service section, and must be retained permanently.	6 years after expiration or termination or 6 years after final payment under contract, whichever is later
Signature card, or equivalent record, showing signature of individual legally authorized to sign specific transaction:	6 years after authorization expires or is withdrawn
Proof of publication or posting, legal notices, or certification thereof	
a. Relating to bond or note issue or tax limit increase:	6 years after issue or increase disapproved or retired
b. Not relating to bond or note issue or tax limit increase:	6 years
Manual of procedures, or policies and standards	
a. Involving major procedures, policies and standards affecting local government operations, critical functions or issues of public visibility or concern:	PERMANENT
b. Involving routine day-to-day procedures, policies and standards pertaining to internal administration of a local government:	6 years after superseded
Correspondence, and supporting documentation maintained in a subject file (generated or received by a local government), except correspondence that is part of a case file or other record series listed elsewhere on this Schedule	

<p>a. Documenting significant policy or decision making or significant events, or dealing with legal precedents or significant legal issues: NOTE: Significant correspondence is often maintained by the chief executive or administrative officer, and sometimes in subject file format. See item no. 198 in the Executive, Manager, and/or Administrator section.</p>	PERMANENT
<p>b. Containing routine legal, fiscal or administrative information:</p>	6 years
<p>c. Of no fiscal, legal or administrative value (including letters of transmittal, invitations and cover letters):</p>	0 after no longer needed
<p>Grant program file NOTE: Appraise these records for historical significance prior to disposition. Records with historical value should be retained permanently.</p>	
<p>a. Application, proposal, narrative, evaluation, and annual report for grants that have been awarded: NOTE: Local governments may find that some of the records covered by part "a" have ongoing administrative value. These records may be useful beyond the minimum retention period for preparing future grant applications.</p>	6 years after renewal or close of grant
<p>b. Background material, fiscal records, and supporting documentation for grants that have been awarded and all records relating to grant applications that have been rejected:</p>	6 years after renewal or close of grant or denial of application
<p>Complaint, petition or request for service received by local government NOTE: Appraise these records for historical significance prior to disposition. Petitions by citizens involving very significant issues should be retained permanently. NOTE: For additional fiscal items, see Fiscal section of this Schedule.</p>	
<p>a. Summary record (such as log or register) of complaints, petitions or requests:</p>	6 years after disposition of all complaints, petitions or requests listed
<p>b. Complaints, petitions or requests relating to other than routine services or activities:</p>	6 years after final disposition of complaint, petition or request
<p>c. Complaints, petitions or requests relating to routine government services or activities:</p>	1 year after final disposition of complaint, petition or request
<p>Opinion survey records</p>	
<p>a. Survey results, including official copy of survey form: NOTE: Appraise these records for historical significance prior to disposition. Survey results and sample forms involving very significant issues should be retained permanently.</p>	6 years
<p>b. Completed survey forms:</p>	0 after survey results prepared

Internal investigation or non-fiscal audit records NOTE: Fiscal audit records are covered by item no. 214 in the Fiscal section, Audit subsection. Investigations of personnel are covered by item no. 311 in the Personnel/Civil Service section, Personnel subsection.	
a. Report and recommendation resulting from investigation:	PERMANENT
b. Background materials and supporting documentation:	6 years
Internal information record, including but not limited to calendars of appointments, office and travel schedule, memoranda and routing slips, routine internal reports, reviews and plans, used solely to disseminate information or for similar administrative purposes:	0 after no longer needed
Duplicate copy of record, created for administrative convenience, except where retention is specified elsewhere in this Schedule:	0 after no longer needed
Daily, weekly, monthly, quarterly or other periodic internal or external report, summary, review, evaluation, log, list, statement or statistics: NOTE: For annual, special, or final report, summary, review or evaluation, see item no. 23, below. For routine internal reports and reviews, see item no. 18.	6 years
Annual, special or final report, summary, review or evaluation NOTE: Specific annual reports are listed in many places in this Schedule. Before using this item to determine the minimum legal retention for an annual report, determine that a report is not covered by a more specific item.	
a. Reports which contain substantial evidence of government policy, procedures, plans and directions:	PERMANENT
b. Reports where critical information is contained in other reports, reports which document internal management and housekeeping activities, or reports which contain only routine legal, fiscal and administrative information: NOTE: Appraise these records for historical significance prior to disposition. Records with historical value should be retained permanently.	6 years
Working document, such as draft, worksheet or posting record except worksheets containing fiscal information:	0 after no longer needed
Business/industry loan case file, including but not limited to loan application and evaluation, status reports, records of loan payments, tax abatement and exemption records, feasibility studies and correspondence:	6 years after denial of application or 6 years after final payment on loan
Master summary record (log or register) documenting contacts and inquiries and resulting responses and actions taken by agency personnel:	PERMANENT
Executive, Manager, or Administrator's office files, including but not limited to correspondence, memoranda, reports, studies, publicity items, non-record copies of contracts, and other legal documents	

a. Where file documents a significant subject, or major policy-making or program-development process:	PERMANENT
b. Where file documents routine activity:	6 years
Report of audit of financial affairs	
a. Audit filed pursuant to Section 35, General Municipal Law, conducted by New York State Comptroller's Office or by New York City Comptroller or by an outside auditing firm:	PERMANENT
b. Other external audits:	6 years
c. Internal audits, conducted by local government officials:	6 years
Audit background documentation, including summaries, posting records, and related records created by an auditing office as part of the auditing procedure:	6 years
Audit hearing or review file:	6 years after audit accepted
Banking communications, including but not limited to bank statement, reconciliation, notification of voiding or return of check, cancellation of payment, or other notice for checking or savings account:	6 years
Canceled check (including payroll check), or other instrument of payment, such as bank check, warrant check, order check, or order to fiscal officer to pay when used as a negotiable instrument, including voided check: NOTE: It is recommended that a list of destroyed unused checks be created and maintained for legal or audit purposes.	6 years
Copy of check or check stub:	6 years
Depository agreement, including designation of depository, bond or surety, or other record relating to deposition of local government funds:	6 years after agreement, contract, designation, bond or surety has expired or been superseded or rescinded
Deposit book for checking account:	6 years after date of most recent entry
Deposit book for savings account:	6 years after cancellation
Deposit slip:	6 years
Bond issue preparation file, covering bonds issued by local governments	
a. Master summary record of bonds issued:	PERMANENT

b. Other records, including those relating to bond attorneys, preparation of the prospectus, prospectus distribution to bond buyers, bond printing, list of prospective or actual buyers, bond printing bids, bond ratings, and proof of publication of notice of estoppel:	6 years after bond issue retired
Bond or note issue and cancellation register, including information on the type, amount, number of obligations in issue, rate of interest, date of maturity, holders, cancellation of the bond or note, and other pertinent information:	6 years after cancellation of last bond or note
Debt-contracting power statement filed with Office of the State Comptroller before sale of bonds:	6 years after bond issue retired
Master summary record of bonds, notes, or securities purchased by the government for investment, identifying the security, the fund for which held, the place where kept, and listing the date of sale and the amount realized:	PERMANENT
Periodic reports and similar records of yield received from or status of bonds, notes, securities or other obligations purchased for investment:	6 years after bond issue retired
Records relating to exclusion of self-liquidating indebtedness by a local government, including copy of application filed with Office of State Comptroller, notice and proof of publication, and State Comptroller's written certificate:	6 years after date of certificate
Budget preparation file for budget request or estimate submitted by department head, including but not limited to the preliminary or tentative budget, budget appropriation and staffing requests, estimates of revenues or expenditures, narrative of services, budget message, budget hearing and review files, and related records:	6 years
Annual budget	
a. Official copy when not included in minutes:	PERMANENT
b. When budget is included in minutes:	0 after officially recorded in minutes
c. Reporting office copy:	0 after no longer needed
Special budget filed with state or federal agency:	PERMANENT
Budget status report on allocation, receipts, expenditures, encumbrances, and unencumbered funds	
a. Cumulative report:	6 years
b. Monthly or quarterly report:	1 year
Budgetary change request, (if not included in minutes) including approval or denial for change in approved budget and including but not limited to transfer of funds from one budget item to another, overtime authorization, or request for supplemental funds:	6 years

Claim for payment (approved or disallowed), including claim, vendor's voucher and bill:	6 years
State or federal-state reimbursement claim file (federal revenue sharing), including but not limited to summary and detail of claim, worksheets and other supporting documents:	6 years
Summary record of outstanding or paid warrants or claims:	6 years
General ledger showing summary receipts and disbursements from all accounts:	6 years after last entry
Subsidiary ledger providing details of the general ledger accounts	6 years after last entry
Journal recording chronological entries of all fiscal transactions:	6 years after last entry
Accounting register, including but not limited to check register, transfer of funds register, encumbrance register, and register of claims presented for payment and paid claims:	6 years after last entry
Cash transaction record showing cash received from collection of various fees and petty cash disbursed:	6 years
Past due account fiscal records and summaries:	6 years after account satisfied or otherwise closed
Intermediary fiscal record of receipts and disbursements, including but not limited to detail record, analysis, proof sheet or trial balance worksheet, and adding machine tapes:	6 years
Abstract of receipts, disbursements, or claims:	6 years
Tax exemption records, showing that local government is exempt from paying sales, use or other taxes:	1 year after superseded or obsolete
Payment recoupment records, documenting the process of recovering monies paid erroneously by local government to employee, vendor or other payee:	6 years after date of most recent entry in record
Receipt (received) or copy of receipt (issued) other than for payment of taxes:	6 years
Grant, award or gift files, covering grants, awards and gifts given by local governments to other local governments, not-for-profit corporations, businesses or individuals	
a. Master summary record of grants, awards or gifts:	PERMANENT
b. Detailed records of grants, awards and gifts, excluding master summary record:	6 years
Credit card records documenting payments received by credit cards or electronic	6 years

transactions, including credit card payment receipts, and statements showing amounts of payments received and fees deducted:	
Payroll, including information on gross and net pay, base pay, taxes, and other deductions	
a. Year-end payroll, including detailed information necessary for salary verification for retirement and social security purposes:	55 years
b. Periodic payroll, including detailed information necessary for salary verification for retirement and social security purposes, when no year-end payroll is maintained or year-end payroll does not contain this required detailed information:	55 years
c. Periodic payroll, not including detailed information necessary for salary verification for retirement and social security purposes:	6 years
d. Warrant authorizing payment of salaries based on a specific payroll, if maintained separate from payroll itself:	6 years
Payroll or related report covering all employees or an individual employee, and not covered by specific item in this section	
a. When needed for audit or other fiscal purposes:	6 years
b. When not needed for audit or other fiscal purposes:	0 after no longer needed
Summary record of employee's payroll changes:	6 years after termination of employment
Employee's time cards, sheets, or books:	6 years
Record of assignments, attachments, and garnishments of employee's salary	
a. When employment was terminated prior to satisfaction:	6 years after termination of employment
b. When satisfied:	5 years after satisfaction
Employee's personal earnings record used to prove end-of-year total earnings, retirement or other deductions and taxes withheld: NOTE: Local governments may need to retain these records longer for social security or retirement documentation purposes.	6 years
Employee's declaration of intention to accept or reject Social Security:	10 years after employee dies or reaches age 75, whichever is shorter

Quarterly or other periodic report of wages paid prepared for Social Security, and report of any adjustments or corrections:	6 years after year in which wages were reported
Copy of federal determination of error in wage reports (Form OAR-S30 or equivalent record):	6 years after determination received
Payroll report submitted to New York State Employee's Retirement System, Policemen's and Firemen's Retirement System, or any other official pension system:	6 years
Employer's copy of Annual Federal Tax Return (Form 940), Quarterly Federal Tax Return (Form 941E) and Continuation Sheets (Form 941a), Notice of Tax Return Due (Form TY 14), or equivalent forms:	4 years after tax paid
Employer's copy of U.S. Information Return for Calendar Year (Form 1099), Withholding Tax Statement (Form W-2) or Transmittal of Wages and Tax Statements (Form W-3), or equivalent forms:	4 years
Employee's Withholding Exemption Certificate (Form W-4), or equivalent form:	4 years after a superseding certificate is filed or employment is terminated
Employer's copy of New York state income tax records relating to employees:	4 years after tax was paid
Direct deposit records, covering direct deposit of employee's salary, including but not limited to application to begin or terminate direct deposit, and transaction log or similar reports:	5 years after authorization expires
Employee's declaration of intention to decline membership or participation in retirement system or benefit plan, including copy of written notification of options provided employee by local government	
a. For retirement system: NOTE: Local governments may wish to retain these records for the life of the employee. State legislation in effect between 1993 and 1996 allowed for retroactive retirement system membership, for employees who were not previously offered membership, and the possibility exists that similar legislation may be passed into law in the future. If this occurs, these declarations of non-membership may be valuable for local governments to document intentions of present or former employees.	6 years after termination of employment
b. For benefit plan:	6 years after termination of employment
Purchase order, purchase requisition, or similar record, used to obtain materials, supplies, or services:	6 years
Purchasing file, including but not limited to bid (successful, unsuccessful), contract, specifications and related records for purchase of materials, supplies and services not connected with capital construction:	6 years after completion of purchase or 6 years after final payment under contract, whichever is later

NOTE: For capital construction, see item no. 415 in the Public Property and Equipment section and item no. 544 in the Transportation and Engineering section. Local governments may wish to retain records documenting purchases for additional periods if those records may be needed for warranty claims concerning the purchased items.	
Vendor file, including but not limited to list of vendors doing business with the local government, vendor evaluation forms, price lists or other information received from vendors:	0 after obsolete
Invoice, packing slip, shipping ticket, copy of bill of lading or similar record used to verify delivery and/or receipt of materials or supplies:	6 years
Invoice register, or similar record used to list invoices:	6 years after last entry
List or abstract of purchase orders, claims or contracts:	6 years
Canceled bids file, including purchase requisitions, vendor solicitations, requests for proposals (RFPs), price quotations and related records concerning bids for goods or services which were canceled without a purchase being completed:	1 year after subsequent procurement of the same goods or services completed under a re-initiated procurement, or 1 year after decision not to purchase such goods or services
Daily, weekly, monthly, quarterly, or other periodic fiscal reports, including but not limited to daily funds report, daily cash report, statement of monthly balances, recapitulation of disbursements, and departmental reports:	6 years
Annual or final fiscal reports	
a. When report is not included in minutes:	PERMANENT
b. When report is included in minutes:	0 after officially recorded
Fiscal reports from state agencies:	6 years
Fiscal report on management of court funds and of securities or depositories in which court funds are invested or deposited:	6 years
Certificate, demand or direction to fiscal officer to pay monies:	6 years
Verification of travel expenses, including but not limited to certificate of accuracy and receipts:	6 years
Annual financial disclosure statements, filed by local political party official or candidate for local elected office, pursuant to Section 812.1 (a), General Municipal Law:	7 years