

County/Local Retention Schedule Instructions

Indiana Archives and Records Administration (IARA) – County Records Management

These instructions apply to all approved County/Local Records Retention Schedules.

- 1) **Officials should first reference their office-specific Retention Schedule.** If no listed Record Series covers the record's subject matter, then refer to the County/Local General Retention Schedule (GEN).
- 2) **Copy of Record vs. Duplicate:** A "Copy of Record" is the record that your agency has chosen to be the official record which fulfills all Records Retention Schedule and other state and federal rules that affect the record. A Duplicate is any other record that contains the same information. Unless the record is defined on the retention schedule as CRITICAL, Duplicates are considered a non-record and may be destroyed at any time. No permission from IARA or your county Commission of Public Records is required, and no forms need be submitted.
 - a) **A record which is contained in a federal database** cannot be your Copy of Record, because it is not a State of Indiana record. The information that existed as a State of Indiana record BEFORE you submitted it to the federal government is your Copy of Record.
- 3) **Records NOT designated as PERMANENT or CRITICAL on any retention schedule:**
 - a) These records may be destroyed **ONLY** after they have reached the end of their designated retention period **AND** you have filled out a [Notice of Destruction of County/Local Government Records in Accordance with an Approved Retention Schedule](#) (SF 44905).
 - b) **After destruction**, submit a copy of the completed form to the Secretary of your county Commission of Public Records.
 - c) **If your office would prefer to donate the records to an interested historical entity instead of destroying them**, a SF 30505 must be submitted to IARA and to the county Commission of Public Records, and approval must be received from both parties.
- 4) **Record Series designated as PERMANENT on any retention schedule, but NOT designated as CRITICAL**, must be preserved permanently, but there are several options for fulfilling this requirement:
 - a) Original records may be **maintained permanently in the office of origin.**
 - i) **Original records may be microfilmed**, with the **microfilm retained permanently in the office of origin.** Once the microfilm has been verified for completeness and legibility, it is considered the **Copy of Record** (see Item 2 above), with all records retention schedule instructions applying to it, while **the original version is considered a Duplicate.** (See Item 2 above.)
 - b) **A request to transfer** original, microfilmed, or electronic records (SF 48883) may be **submitted to IARA** if storage space does not allow for maintaining the Copy of Record at the originating office. However, such requests will be approved **only at the discretion of the Indiana Archives.** Title to any record transferred to the Archives transfers along with the record, per Indiana Code 5-15-5.1-11.
 - c) If, after reviewing the SF 48883, the State Archives cannot or does not wish to collect the records, State Archives staff will advise the office of origin on whether the entire record must be maintained permanently in the office, or the records may be weeded according to criteria which the State Archives will provide.
- 5) **Record Series designated as CRITICAL MUST be microfilmed** according to the standards outlined in 60 IAC 2 / Indiana Rules of Court Administrative Rule 6. Copies must be distributed and retained as indicated in the retention instructions for that Record Series.
 - a) **Copies ADDITIONAL to the required list** are duplicates and may be destroyed at any time. (See Item 2 above.)
- 6) **Records whose subject matter is NOT COVERED by any Record Series** on an approved retention schedule may be **destroyed OR transferred to the Indiana Archives OR transferred to a local historical entity**, ONLY after a [Request for Exception to County/Local Retention Schedule or Permission to Dispose Of Non-Scheduled County/Local Public Records \(PR-1\)](#) (SF 30505) has been submitted to IARA and to the county Commission of Public Records, and approval has been received from both parties.

- 7) **MICROFILMING IN GENERAL: ANY record MAY be microfilmed** according to the standards outlined in 60 IAC 2/Indiana Rules of Court Administrative Rule 6, to meet storage or access needs in the office of origin, whether or not the specific Record Series requires such microfilming.
 - a) Once the microfilm has been verified for completeness and legibility, it is considered the **Copy of Record (see Item 2 above)**, with all records retention schedule instructions applying to it, while **the original version is considered a duplicate**.
- 8) **ELECTRONIC RECORDS: For ANY records whose original version is electronic**, or for offices wishing to duplicate such records electronically, **contact IARA's Electronic Records Program** (erecords@iara.in.gov) for advice and instructions on preservation.
- 9) **In the case of an applicable legal hold**, destruction or transfer of all record-types must be delayed.
- 10) **ADDITIONAL GUIDELINES**
 - a) Any record or file whose contents **fall under more than one Record Series** must be maintained for the **longest applicable retention period**.
 - b) With the exception of RS GEN 10-16, (which covers only the specific Payroll Record forms listed) **specific forms or reports listed in the description of a Record Series are provided as examples**, not an exclusive or exhaustive list. If a Record Series describes the subject matter of your record, then the Record Series likely covers your record.
 - c) If you are **unsure about whether your records are covered by an existing Record Series**, please contact IARA's County/Local Records Management team (cty@iara.in.gov/317-232-3380) for advice before listing the record on an SF 30505.
 - d) **Item Numbers** on this Schedule are used for reading convenience only; they are **not a permanent part of the Record Series**. Copies of this Retention Schedule printed from the IARA website may list the Record Series in a different order due to automated sorting.
- 11) **Please see IARA's [County/Local Records Custodian Handbook](#) for complete information on proper destruction procedures for eligible records.**



County Auditor Retention Schedule (AU)
 Indiana Archives and Records Administration (IARA)
 County/Local Records Management

Approved by the Indiana Oversight Committee on Public Records on: 08/31/2022

ITEM #	RECORD SERIES	TITLE/DESCRIPTION	RETENTION PERIOD
Books, Ledgers, Registers and Journals			
1	AU 10-01	PERMANENT FISCAL LOGS Records may include but are not limited to Form PR-1 (Township Poor Relief Ledger), Form PR-2 (Township Poor Bond Redemption Ledger), Form PR-3 (Ledger – Sale of Poor Bonds), Form 24A (Ledger of Appropriations and Disbursements), Form 24B (Fund Ledger and Ledger of Receipts), Form 24C (Detailed Ledger of Disbursements), Form 56 (Venue Book), Form 9S (Register of Tax Sales to County), Form 37 (Register of School Funds), Form 112 (Register of Redemption Bonds), Form 53 (Bond Register), Form 102 (Register of Trust Funds), Form 315 (General Ledger Sheet), Form 316 (General Journal), Form 358 (Ledger of Receipts, Disbursements and Balances) and Form 359 (Ledger of Appropriations, Encumbrances, Disbursements and Balances) or their substitutes, as well as any supporting documents.	PERMANENT. See Retention Schedule Instructions for microfilming and transfer options.
2	AU 10-02	REGISTER OF CERTIFICATE OF ERROR Records may include but are not limited to Form 127-CER or its substitutes, and any supporting documents.	DESTROY after ten (10) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges
Notices, Certificates and Certification			
3	AU 10-03	EMPLOYMENT LOGS – AUDITOR'S COPY Permanent list of previous employees including employment dates, classification, and rehire eligibility status. May include Form 100R – Certified Report of Names, Addresses, Duties and Compensation of Employees. This is the County Auditor's copy of the records covered on the County/Local General Retention Schedule under GEN 20-02 for originating offices.	PERMANENT. See Retention Schedule Instructions for microfilming and transfer options.
4	AU 10-04	REAL PROPERTY RECOVERY ACTIONS Records may include, but are not limited to, Tax Sale Certificate (Statutory) and its substitutes. Retention based on IC 34-11-2-5.	DESTROY after six (6) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
Tax Records			
5	AU 10-05	TAX RECORDS – PROPERTY TAXES Records may include, but are not limited to Form 9 (Tax Duplicate), Form 35 (Transfer Book), Form 63 (Ditch Tax Duplicate), Tax Deed – (Statutory), Form 137 (Tax Sale Record) and Form 137C (Tax Title Deed to County) or their substitutes, as well as any supporting documents.	PERMANENT. See Retention Schedule Instructions for microfilming and transfer options.
6	AU 10-06	TAX RECORDS – ALLOCATION AND APPORTIONMENT Records may include but are not limited to Form 24ET (County Auditor's Allocation of License Excise Tax), Form 24F (Record of Annual License Excise Tax), Form 102 (Apportionment of Taxes Collected), or their substitutes, as well as any supporting documents.	DESTROY after ten (10) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
7	AU 10-07	TAX RECORDS - DEDUCTIONS Records may include but are not limited to Indiana Property Tax Benefits, Homestead Standard Deduction, Supplemental Homestead Deduction, Solar Energy Heating or Cooling Systems, Wind Power Device, Hydroelectric Power Device, Geothermal Device, Mortgage Deduction, Over 65 Deduction, Blind Deduction, Over 65 Circuit Breaker Credit, Disabled Deduction, Disabled Veteran Deduction, Veteran with Service Connected, Veteran World War One, Surviving Spouse of World War One Veteran, and any supporting documents.	DESTROY three (3) years after sale of property, death, refinance, or other termination of mortgage and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.



County Auditor Retention Schedule (AU)
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ITEM #	RECORD SERIES	TITLE/DESCRIPTION	RETENTION PERIOD
Reports, Statements and Petitions			
8	AU 10-08	COUNTY AUDITOR'S REPORT OF POOR RELIEF EXPENDITURES AND BUDGET ESTIMATES Records may include but are not limited to Form PR-6 or its substitutes, and any supporting documents.	DESTROY after three (3) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
9	AU 10-09	TAX SALE PETITIONS AND COST STATEMENTS Records may include but are not limited to Forms 137B (Statement of Costs Paid on Tax Sale Property), 137W (Petition: For Waiver of Delinquent Taxes, Special Assessments, Interest, Penalties and Costs Assessed Against Property and Transfer of Title of Property of Petitioner) or their substitutes, as well as any supporting documents.	DESTROY after ten (10) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
10	AU 14-01	COUNTY AUDITOR'S MONTHLY FINANCIAL STATEMENT Records may include but are not limited to Form 61 or its substitutes, as well as any supporting documents.	PERMANENT. See Retention Schedule Instructions for microfilming and transfer options.
Contract Bids			
11	AU 10-10	CONTRACT BIDS Records may include but are not limited to Form 115 (Bidder's Record) or its substitutes, as well as any supporting documents.	DESTROY after ten (10) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
Budget Estimates and Fund Encumbrances			
12	AU 10-11	AUTHORIZATION FOR ENCUMBRANCE OF GENERAL DRAIN IMPROVEMENT FUND Records may include but are not limited to Form 63G or its substitutes, as well as any supporting documents.	DESTROY after ten (10) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
13	AU 10-12	SCHOOL FUND MORTGAGE Records may include but are not limited to Form 132M or its substitutes, as well as any supporting documents.	PERMANENT. See Retention Schedule Instructions for microfilming and transfer options.
Asset Inventories			
14	AU 10-13	GENERAL FIXED ASSET ACCOUNT GROUP Records may include but are not limited to Form 146 or its substitutes, as well as any supporting documents.	PERMANENT. See Retention Schedule Instructions for microfilming and transfer options.
15	AU 10-14	INVENTORY SHEET Records may include but are not limited to Form 315A or its substitutes, as well as any supporting documents.	DESTROY after three (3) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.

Overview of Changes made 8/31/2022:

- The only change to a retention period is AU 10-04, moving from 5 years to 6 years.
- All other changes to Record Series are updates to the descriptions and modernization of retention language.
- **There is a new "Retention Schedule Instructions" cover sheet**, which applies to all County/Local retention schedules, and is now treated as a separate publication from the schedule document. (For everyone's convenience, it will still be packaged *with* each schedule in the same pdf file.)

IARA will make changes to the Instructions as needed, update all pdf files on IARA's *County/Local Retention Schedules* web page, and notify County/Local Records Custodians that there has been an update to the Instructions, so they should download a new copy of their retention schedule.