

DEPARTMENT OF STATE TREASURER  
STATE AND LOCAL GOVERNMENT FINANCE DIVISION  
FISCAL MANAGEMENT

Records Retention and Disposition Schedule

The Program Records Retention and Disposition Schedule and retention periods governing the records series listed herein are hereby approved. In accordance with the provisions of Chapters 121 and 132 of the General Statutes of North Carolina, it is agreed that the records of the

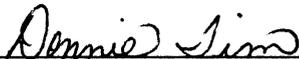
**FISCAL MANAGEMENT**

do not and will not have further official use or value for administrative, research, or reference purposes after the respective retention periods specified herein. The N.C. Department of Cultural Resources consents to the destruction or other disposition of these records in accordance with the retention and disposition instructions specified in this schedule. However, records subject to audit or those legally required for ongoing official proceedings must be retained until released from such audits or official proceedings, notwithstanding the instructions of this schedule. **Public records including electronic records not listed in this schedule or in the General Schedule for State Agency Records are not authorized to be destroyed.** The

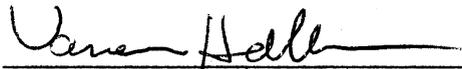
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agrees to destroy, transfer or dispose of records in the manner and at the times specified herein. This schedule is to remain in effect until superseded.

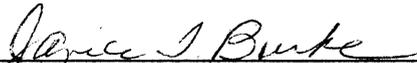
**APPROVAL RECOMMENDED**



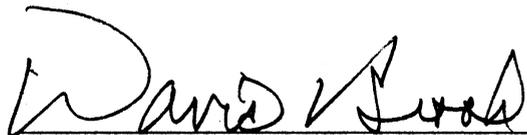
Donnie Tim, Chief Records Officer  
Department of State Treasurer



Vance Holloman, Director  
Fiscal Management



Janice Burke, Deputy State Treasurer  
State and Local Government Finance Division



David Brook, Director  
Division of Historical Resources

**APPROVED**



Richard H. Moore, State Treasurer  
Department of State Treasurer



Lisbeth C. Evans, Secretary  
Department of Cultural Resources

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**Item 3216. COUNTY GOVERNMENT AUDIT REPORTS FILE.** Audit reports from county governments throughout the state, which are reviewed annually by the division to ensure compliance with the Local Government Budget and Fiscal Control Act.

DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends. Destroy all records currently held in the State Records Center 5 years from date received.

**Item 3217. MUNICIPAL GOVERNMENT AUDIT REPORTS FILE.** Audit reports from municipalities throughout the state, which are reviewed annually by the division to ensure compliance with the Local Government Budget and Fiscal Control Act.

DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends. Destroy all records currently held in the State Records Center 5 years from date received.

**Item 3218. GOVERNMENTAL DISTRICTS AND AUTHORITIES AUDIT REPORTS FILE.** Audit reports from governmental districts and authorities, which are reviewed annually by the division to ensure compliance with the Local Government Budget and Fiscal Control Act.

DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends. Destroy records currently held in the State Records Center 5 years from date received.

**Item 16348. FEDERAL AGENCIES FILE.** Correspondence and general data in paper and electronic formats concerning federal programs and activities affecting community affairs within the state.

DISPOSITION INSTRUCTIONS: Destroy/erase in office when administrative value ends.

**Item 16349. EDUCATIONAL AGENCIES FILE.** Records in paper and electronic formats concerning state education agencies' participation in community affairs. File includes reports, bulletins, brochures, and other related records.

DISPOSITION INSTRUCTIONS: Destroy/erase in office when administrative value ends.

**Item 16350. STATE AND LOCAL GOVERNMENT FINANCE DIVISION SUBJECT FILE.**

Records concerning the organization and daily operation of the State and Local Government Finance Division. File includes correspondence, memorandums, reports, and other data relating to various local and state organizations. (Information concerns different topics with which staff works and uses as research material.)

DISPOSITION INSTRUCTIONS: Destroy/erase in office when administrative value ends.

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**Item 16353. OTHER STATES FILE.** Reference correspondence and general data concerning community affairs in other states.

DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.

**Item 16357. CERTIFIED PUBLIC ACCOUNTANTS (CPA) CORRESPONDENCE FILE.**

Correspondence with certified public accountants throughout the state. Correspondence concerns audit reports, training, policies and guidelines, legal interpretations, and other subjects.

DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.

**Item 16358. ALCOHOLIC BEVERAGE CONTROL COMMISSION (ABC) BOARDS FILE.** Audit reports and related data concerning State and Local Government Finance Division staff assistance to ABC boards throughout the state.

DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.

**Item 31310. NORTH CAROLINA STATE GOVERNMENT AUDIT REPORTS FILE.** Reference copies of audit reports concerning North Carolina state government.

DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.

**Item 47272. COUNTY GOVERNMENT ANNUAL FINANCIAL INFORMATION REPORT FILE.**

Annual financial information reports from county governments throughout the state, which are reviewed and compiled for statewide comparison of financial operations.

DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.

**Item 47273. MUNICIPAL GOVERNMENT ANNUAL FINANCIAL INFORMATION REPORT FILE.**

Annual financial information reports from municipal governments throughout the state, which are reviewed and compiled for statewide comparison of financial operations.

DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.