

**NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS**

Program 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

**NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS**

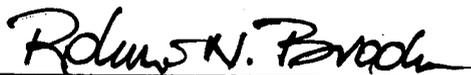
do not and will not have further official use or value for administrative, research, or reference purposes after the respective retention periods specified herein. The N.C. Department of Cultural Resources consents to the destruction or other disposition of these records in accordance with the retention 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

**NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS**

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 This schedule is to remain in effect until superseded.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**

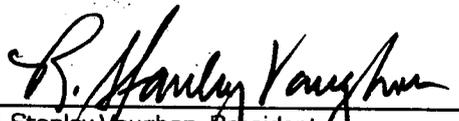


Robert N. Brooks, Executive Director  
North Carolina State Board of Certified Public  
Accountant Examiners



David J. Olson, Director  
Division of Historical Resources

**APPROVED**



R. Stanley Vaughan, President  
North Carolina State Board of Certified Public  
Accountant Examiners



Lisbeth C. Evans, Secretary  
Department of Cultural Resources

October 30, 2001

AWH

## NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

**Item 3256. AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS (AICPA) EXAMINATIONS FILE.** AICPA examinations administered by the board.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

**Item 3791. PERSONNEL FILE.** Records concerning office personnel. File includes applications, resumes, personnel action forms, and other related records. (Comply with applicable provisions of G.S. 126-22, 126-23, and 126-24 regarding confidentiality of personnel records.)

DISPOSITION INSTRUCTIONS: Transfer to the State Records Center 5 years after employee terminates service. Records will be held in the State Records Center 25 additional years and then destroyed.

**Item 45803. LEAVE FILE.** Records concerning leave by office personnel. File includes leave forms. (Comply with applicable provisions of G.S. 126-22 regarding confidentiality of personnel records.)

DISPOSITION INSTRUCTIONS: Destroy in office after 5 year(s) if no litigation, claim, audit, or other official action involving the records has been initiated. If official action has been initiated, destroy in office after completion of action and resolution of issues involved.

**Item 45805. SECURITY BACKUP FILE.** Records on computer readable media identical in digital format to electronic records created and maintained in the office and retained off-site in a separate location in case those records are damaged or inadvertently erased. File also includes applications software, logs, directories, and other related records. Security backup records in this series are identical to Item 33303, Certified Public Accountant Annual Roster Database (Electronic) File, Item 33304, Certified Public Accountant (CPA) Database (Electronic) File, and Item 21059, Correspondence (Office Administration) File. **DISPOSITION INSTRUCTIONS:** Destroy in office when administrative value ends. **Item 45804. PERFORMANCE MANAGEMENT PROGRAM (PMP) FILE.** Records concerning employees' goals and primary tasks. (Comply with applicable provisions of G.S. 126-22, 126-23, and 126-24 regarding confidentiality of personnel records.)

DISPOSITION INSTRUCTIONS: Destroy in office official copies after 3 years if no litigation, claim, audit, or other official action involving the records has been initiated. If official action has been initiated, destroy in office after completion of action and resolution of issues involved. Destroy in office remaining copies when superseded or obsolete.

## **NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS**

**Item 45820. PERFORMANCE MANAGEMENT PROGRAM (PMP) FILE.** Records in paper and electronic formats concerning employees' goals and primary tasks. (Comply with applicable provisions of G.S. 126-22, 126-23, and 126-24 regarding confidentiality of personnel records.)

DISPOSITION INSTRUCTIONS: Print electronic records and interfile with related paper records. Destroy in office electronic versions of records when reference value ends. Destroy in office paper records after 3 years if no litigation, claim, audit, or other official action involving the records has been initiated. If official action has been initiated, destroy in office after completion of action and resolution of issues involved.

**Item 4211. CERTIFICATE REGISTER FILE.** Register of public accountants certified by the board. Register includes certificate numbers, names, addresses of certificate holders, bases for their certification, and dates of certification.

DISPOSITION INSTRUCTIONS: Item discontinued. Transfer to the State Records Center when reference value ends. Records will be held for agency in the State Records Center 5 additional years and then transferred to the custody of the Archives. Transfer microfilm in the Department of Cultural Resources' security vault to the custody of the Archives immediately.

**Item 45819. LEAVE FILE.** Records concerning leave by office personnel. (Comply with applicable provisions of G.S. 126-22, 126-23, and 126-24 regarding the confidentiality of personnel records.)

DISPOSITION INSTRUCTIONS: Destroy in office after 5 year(s) if no litigation, claim, audit, or other official action involving the records has been initiated. If official action has been initiated, destroy in office after completion of action and resolution of issues involved.

**Item 3475. CERTIFIED PUBLIC ACCOUNTANT (CPA) CANDIDATES FILE.** Examination applications and examination scores of candidates who have not completed all parts of the examination.

DISPOSITION INSTRUCTIONS: Destroy in office 2 years after examination grades expire.

**Item 3478. CERTIFIED PUBLIC ACCOUNTANT (CPA) EXAMINATION ADMINISTRATION FILE.** Records in paper and electronic formats concerning the administration of the CPA examination. File includes procedures, policies, and other related records.

DISPOSITION INSTRUCTIONS: Print electronic records and interfile with related paper records. Destroy in office electronic versions of records when reference value ends. Destroy in office paper records when administrative value ends.

## NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

**Item 33303. CERTIFIED PUBLIC ACCOUNTANT ANNUAL ROSTER DATABASE (ELECTRONIC) FILE.** Electronic records concerning annual listing of names of all individuals who have qualified as certified public accountants. File also includes backup records. (Comply with applicable provisions of G.S. 93-12 (12) regarding distribution requirements.)

DISPOSITION INSTRUCTIONS: Transfer 1 copy to the Department of Revenue, Office Examination Division, Business License and Returns Section, Privilege License Unit annually or before May 1. Destroy in office remaining records when administrative value ends.

**Item 33304. CERTIFIED PUBLIC ACCOUNTANT (CPA) DATABASE (ELECTRONIC) FILE.** Electronic records concerning all individuals approved by the board as certified public accountants. Electronic file includes names of individuals, addresses, social security numbers, dates of licensure, current practicing status, firm names, and other related data. File also includes backup records. (Comply with applicable provisions of 5 USC Sec. 552a regarding confidentiality of records maintained on individuals.)

DISPOSITION INSTRUCTIONS: Retain in office permanently.

**Item 21062. ANNUAL REPORTS FILE.** Records in paper and electronic formats concerning annual reports prepared by the board. File includes the number of persons who applied to the board for examination, the number of persons who were refused the examination, the number of persons who were issued licenses, the number of persons who had their licenses suspended or revoked, and other related data.

DISPOSITION INSTRUCTIONS: Print electronic records and interfile with related paper records. Destroy in office electronic versions of records when reference value ends. Transfer paper records to the State Records Center after 5 years. Records will be held for agency in the State Records Center 5 additional years and then transferred to the custody of the Archives.

**Item 21066. APPLICATIONS FOR EMPLOYMENT FILE.** Application forms for employment with resumes and other supporting documents received by the board. (Comply with applicable provisions of G.S. 126-22 regarding confidentiality of personnel records.)

DISPOSITION INSTRUCTIONS: Transfer applications and other records for individuals hired to appropriate personnel file when individual accepts position. Destroy in office applications and other records that are unsolicited and for individuals not hired 2 years after date of receipt, if no charge of discrimination has been filed. If charge has been filed, destroy in office 1 year after resolution of charge.

## **NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS**

**Item 21064. FIXED ASSETS FILE.** Records in paper and electronic formats concerning fixed assets purchased by the board. File includes inventories of office equipment, furniture, and filing systems.

DISPOSITION INSTRUCTIONS: Print electronic records and interfile with related paper records. Destroy in office electronic versions of records when reference value ends. Destroy in office paper records when administrative value ends if no litigation, claim, audit, or other official action involving the records has been initiated. If official action has been initiated, destroy in office after completion of action and resolution of issues involved.

**Item 21068. OFFICE ADMINISTRATION FILE.** Records in paper and electronic formats concerning the management, administration, and operation of the board. File includes procedures and policies regarding the board.

DISPOSITION INSTRUCTIONS: Print electronic records and interfile with related paper records. Destroy in office electronic versions of records when reference value ends. Destroy in office paper records when administrative value ends.

**Item 21060. CERTIFIED PUBLIC ACCOUNTANT (CPA) INDIVIDUAL HISTORY FILE.** Records concerning each certified public accountant (CPA) during their licensure with the board. File includes examination applications, certificate renewal forms, correspondence, college transcripts, social security numbers, and other related records regarding licensure from the time of application for examination to death of individual. (CPAs' names, addresses, licensees' identification numbers, dates of licensure, and other related data are entered into the Certified Public Accountant (CPA) Database (Electronic) File, Item 33304.) (Comply with applicable provisions of 5 USC Sec.552a regarding confidentiality of records maintained on individuals and 20 USCA 1232g regarding confidentiality of student records.) DISPOSITION INSTRUCTIONS: Transfer to the State Records Center 1 year after individual has died. Records will be held for agency in the State Records Center 5 additional years and then destroyed.

**Item 21061. PROFESSIONAL ASSOCIATIONS, PARTNERSHIPS, AND INDIVIDUAL PRACTITIONERS FILE.** Completed registration forms for professional associations, partnerships, and individual practitioners.

DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.

**Item 21069. CERTIFIED PUBLIC ACCOUNTANT (CPA) LICENSING ADMINISTRATION FILE.** Records in paper and electronic formats concerning the administration of the licensing procedure for CPA applicants. File includes procedures and rules for licensing of CPA applicants.

DISPOSITION INSTRUCTIONS: Destroy in office records in paper and electronic formats when administrative value ends.

## **NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS**

**Item 21065. FINANCIAL FILE.** Records in paper and electronic formats concerning budgetary matters and expenditures of the board. File includes ledgers, journals, checks, deposit slips, invoices, and other related records.

DISPOSITION INSTRUCTIONS: Print electronic records and interfile with related paper records. Destroy in office electronic versions of records when reference value ends. Destroy in office paper records after 3 years if no litigation, claim, audit, or other official action involving the records has been initiated. If official action has been initiated, destroy in office after completion of action and resolution of issues involved.

**Item 21063. CONTINUING PROFESSIONAL EDUCATION (CPE) FILE.** Sponsorship applications for organizations registered for continuing professional education. File includes applications to be sponsors and names of sponsoring organizations.

DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.

**Item 21067. PUBLICATIONS FILE.** Records in paper and electronic formats concerning publications produced by the board. File includes newsletters, booklets, brochures, and other related records.

DISPOSITION INSTRUCTIONS: Print electronic records and interfile with related paper records. Destroy in office electronic versions of records when reference value ends. Transfer 10 or more paper copies (as required) of each publication to the State Documents Clearinghouse, State Library of North Carolina, when received from printer, in accordance with G.S. 125-11.8 (b). Retain in office 1 copy of each publication permanently. Destroy in office remaining copies and related records when reference value ends.

**Item 21058. BOARD MINUTES FILE.** Records in paper and electronic formats concerning official minutes of the North Carolina State Board of Certified Public Accountant Examiners.

DISPOSITION INSTRUCTIONS: Print electronic records and interfile with related paper records. Destroy in office electronic versions of records when reference value ends. Transfer a duplicate copy of the official signed minutes to an off-site storage location after each meeting for security storage. Arrange for delivery of original minutes to the State Records Center after 1 year to be microfilmed. (Agency personnel should contact the Imaging Unit, Collection Management Branch, to arrange for transfer of original minutes for microfilming.) Paper records will be destroyed in the State Records Center after microfilming. After completion of microfilming and all quality control procedures, the original copy (silver-halide) of microfilm will be transferred to the custody of the Archives for permanent storage in the vault. Destroy duplicate copies in the off-site storage location after the original records have been microfilmed.

## **NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS**

**Item 21059. CORRESPONDENCE (OFFICE ADMINISTRATION) FILE.** Records in paper and electronic formats concerning correspondence and memorandums written and/or received by the office regarding routine administrative matters. File also includes backup records.

DISPOSITION INSTRUCTIONS: Print electronic records and interfile with related papers. Destroy in office electronic versions of records when reference value ends. Destroy in office paper records after 4 years.

**Item 30618. CERTIFIED PUBLIC ACCOUNTANT (CPA) PROFESSIONAL STANDARDS (INVESTIGATIONS) FILE.** Records in paper and electronic formats concerning investigations of alleged professional standards violations involving CPAs or associated firms. File includes contested and non-contested cases, case decisions of the board, consent orders, board orders, and other related records. (Comply with applicable provisions of G.S. 132-1 and 143-318 regarding confidentiality of individual accountant records.)

DISPOSITION INSTRUCTIONS: Print electronic records and interfile with related paper records. Destroy in office electronic versions of records when reference value ends. Transfer paper records of case decisions of the board, consent orders, and board orders to appropriate folder within the Certified Public Accountant (CPA) Individual History File (Item 21060) after case is resolved. Destroy in office remaining records when administrative value ends.