

OFFICE OF THE STATE CONTROLLER
ADMINISTRATION DIVISION
RISK MITIGATION SERVICES

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

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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.

The Office of the State Controller and the Department of Cultural Resources agree that certain records series have minimal administrative, reference, or historical value. When the custodian of any official State records certifies to the Department of Cultural Resources that such records have no further use or value for official and administrative business and when the Department certifies that such records appear to have no further use or value for research or reference, then such records may be destroyed or otherwise disposed of by the agency having custody of them. As part of its program operations the Office of the State Controller agrees to establish and enforce internal policies. The policy will specify how long those records must be retained and when they must be destroyed.

E-mail messages sent or received by Executive Branch agencies shall be retained for 10 years pursuant to Executive Order No. 18 (issued July 7, 2009 by Governor Beverly Perdue) and as set forth in G1 of the General Schedule for State Agency Records. Any E-mail messages requiring retention longer than 10 years, including those with permanent historical value, shall be designated with specific retention periods in this program records 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**

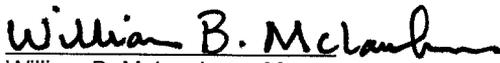
OFFICE OF THE STATE CONTROLLER

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.

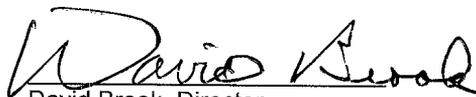
APPROVAL RECOMMENDED



Claire Ennis, Chief Records Officer



William B. McLawhorn, Manager
Risk Mitigation Services



David Brook, Director
Division of Historical Resources

APPROVED



David T. McCoy, State Controller
Office of the State Controller



Linda A. Carlisle, Secretary
Department of Cultural Resources

**OFFICE OF THE STATE CONTROLLER
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ITEM 49008. UNCLAIMED PROPERTY REVIEW PROGRAM FILE.

Records concerning annual review of state agencies' unclaimed property files and the Office of the State Controller's process for recovery of those funds to the states. File includes correspondence to and from the Office of State Treasurer and other state agencies regarding unclaimed property.

DISPOSITION INSTRUCTIONS: DISPOSITION INSTRUCTIONS: Retention of e-mail records in this series is governed by G1 of the General Schedule for State Agency Records, which requires that e-mail be retained for 10 years pursuant to Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue. Destroy remaining records in office 3 years after date of recovery of unclaimed funds by the Office of the State Controller.

ITEM 49010. ENHANCING ACCOUNTABILITY IN GOVERNMENT THROUGH LEADERSHIP & EDUCATION (EAGLE) (ELECTRONIC) FILE.

Electronic records concerning the EAGLE program, which identifies risks and controls that reduce the possibility of material misstatements and misappropriation of assets. File includes financial and internal control data, spreadsheets and other related records. (Comply with G.S. 143B-426.39B regarding confidentiality of work papers and other supportive material.)

DISPOSITION INSTRUCTIONS: Destroy in office 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 49012. FOREIGN NATIONAL TAX COMPLIANCE PROGRAM FILE.

Records concerning taxation and other information to support the withholding of taxes from payments to foreign national state employees and foreign national vendors. File includes completed tax forms and correspondence. (Comply with applicable provisions of G.S. 126-22, 126-23, and 126-24 regarding confidentiality of personnel records.)

DISPOSITION INSTRUCTIONS: Retention of e-mail records in this series is governed by G1 of the General Schedule for State Agency Records, which requires that e-mail be retained for 10 years pursuant to Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue. Destroy remaining records in office 3 years after due date of tax returns.

ITEM 49013. OVERPAYMENT AUDIT & RECOVERY PROGRAM (ELECTRONIC) FILE.

Electronic records concerning the auditing and monitoring of overpayments, miscalculation of freight charges, neglected rebates and discounts, unclaimed refunds, erroneously paid excise taxes, and other related errors. File includes correspondence, spreadsheets, correspondence and other related records.

DISPOSITION INSTRUCTIONS: Retention of e-mail records in this series is governed by G1 of the General Schedule for State Agency Records, which requires that e-mail be retained for 10 years pursuant to Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue. Destroy remaining records in office after 3 years.