

Financial Records

Account Distribution Summaries	<ul style="list-style-type: none">• Weekly/Monthly - Retain 3 years• Year-end - Retain 7 years
Accounts Payable Files	<ul style="list-style-type: none">• Retain 7 years
Accounts Payable Ledgers	<ul style="list-style-type: none">• Retain 7 years
Accounts Receivable Files and Ledgers	<ul style="list-style-type: none">• Retain 7 years
Annual Audit and Financial Reports	<ul style="list-style-type: none">• Retain 5 years
Annual Budgets and Related Records	<ul style="list-style-type: none">• Retain one copy of the annual budget permanently. Retain all other related papers 7 years
Annual DCED Budget Reports	<ul style="list-style-type: none">• Retain 5 years
Audit Reports - Official	<ul style="list-style-type: none">• Retain permanently for administrative and historical purposes
Audit Workpapers	<ul style="list-style-type: none">• Retain current plus 3 prior audit cycles
Balance Sheets	<ul style="list-style-type: none">• Retain 7 years
Bank Statements and Reconciliations	<ul style="list-style-type: none">• Retain 3 years

Financial Records (Cont.)

Cancelled Checks	<ul style="list-style-type: none">• Retain 7 years
Check Registers	<ul style="list-style-type: none">• Retain 7 years
Controller's Annual Reports	<ul style="list-style-type: none">• Retain permanently for administrative and historical purposes
Daily Cash Records	<ul style="list-style-type: none">• Retain 3 years
Deposit Slips	<ul style="list-style-type: none">• Retain 3 years (7 years for municipal)
Depreciation Schedules	<ul style="list-style-type: none">• Retain for life of equipment plus 3 years
District Justices' Reports	<ul style="list-style-type: none">• Retain 3 years
Expense Reports - Employees	<ul style="list-style-type: none">• Retain 7 years
Financial Statements	<ul style="list-style-type: none">• Periodic - retain until final completion of audit• Certified - retain permanently for administrative and historical purposes

Financial Records (Cont.)

General Ledger Analyses	<ul style="list-style-type: none">• Retain 7 years
Grant Administration Records	<ul style="list-style-type: none">• Comply with retention requirements promulgated by the appropriate funding agency
Investment Records	<ul style="list-style-type: none">• Retain 6 years after cancellation
Treasurer's or Controller's Books of Accounts	<ul style="list-style-type: none">• Retain 7 years
Voucher Files	<ul style="list-style-type: none">• Retain 7 years
Warrants	<ul style="list-style-type: none">• Retain 7 years
Hotel Tax Records	<ul style="list-style-type: none">• Retain 7 years

Information Technology Records

Computer Inventory Records	<ul style="list-style-type: none">• Retain 2 years after computer removed from service or is reassigned (4 years for municipal)
Computer Systems Documentation Records	<ul style="list-style-type: none">• Retain 1 year or until superseded or obsolete• For Municipal, retain 1 year after migration of all records with ongoing value to new system
Computer Usage Files and Reports	<ul style="list-style-type: none">• Retain 1 year
Disaster Preparedness and Recovery Plans	<ul style="list-style-type: none">• Retain until superseded or revised
Equipment and Network Usage Documentation	<ul style="list-style-type: none">• Retain 1 year after updated or superseded
Equipment Records	<ul style="list-style-type: none">• Retain until superseded or obsolete• For Municipal, retain for life of equipment
Help Desk Tickets	<ul style="list-style-type: none">• Retain until superseded or obsolete

Information Technology Records (Cont.)

Input Documents	<ul style="list-style-type: none">• Retain as long as of administrative value
Network Implementation Project Files	<ul style="list-style-type: none">• Retain until superseded
Network and PC Password and Security Identification	<ul style="list-style-type: none">• Retain until updated or superseded
Operating System and Hardware Conversion Plans	<ul style="list-style-type: none">• Retain 1 year after successful conversion
Security Records	<ul style="list-style-type: none">• Retain 1 year
System Architecture Documents and Wiring Schemas	<ul style="list-style-type: none">• Retain until superseded or obsolete• For Municipal, retain for life of network
System Backup Files	<ul style="list-style-type: none">• Retain until superseded

Payroll Records

Employee Payroll Adjustment Records	<ul style="list-style-type: none">• Retain 4 years
Individual Employee's Earning Record - Terminated Employees	<ul style="list-style-type: none">• Employees Who Separate With Post-Termination Benefits - Retain 3 years after all benefits have been paid (5 years for Municipal)• Employees Who Separate Without Post-Termination Benefits - Retain 5 years after termination of employment
Minutes Of The Retirement Board	<ul style="list-style-type: none">• Retain permanently for administrative, legal and historical purposes
Minutes Of The Salary Board	<ul style="list-style-type: none">• Retain permanently for administrative, legal and historical purposes
Payroll Deduction Authorizations	<ul style="list-style-type: none">• Retain 4 years after canceled or superseded

Payroll Records (Cont.)

Payroll Earnings and Deductions Registers	<ul style="list-style-type: none">• Pay period reports - Retain 4 years• Year-to-date annual summary - If payroll data is posted to individual employee's earning record, retain 7 years; otherwise, retain 100 years (Municipal is 50 years)
Payroll Voucher (Check) Registers	<ul style="list-style-type: none">• Retain 7 years
Pension Files - Individual Employees	<ul style="list-style-type: none">• Retain 3 years after all benefits have been paid
Pension Plan Data Sheets (Submitted to PA Public Employee Retirement Commission) (Municipal only)	<ul style="list-style-type: none">• Retain 10 years
Pension Plans - Annual Summary Records	<ul style="list-style-type: none">• Retain permanently for administrative purposes
Pension Plans	<ul style="list-style-type: none">• Retain 6 years after termination of plan

Payroll Records (Cont.)

Quarterly Returns Of Withholding Of Federal Income Tax	<ul style="list-style-type: none">• Retain 4 years
Quarterly Statements Of State And Local Taxes Withheld	<ul style="list-style-type: none">• Retain 4 years
Social Security Reports	<ul style="list-style-type: none">• Retain 4 years
Time Cards / Attendance Records	<ul style="list-style-type: none">• Retain 3 years
Unemployment Compensation Records (Contributory Form UC-2/2B And Supporting Records)	<ul style="list-style-type: none">• Retain 4 years after contributions have been paid
Wage And Tax Statements (W-2 Forms)	<ul style="list-style-type: none">• Retain 4 years (Municipal is 4 years after due date of tax)
Withholding Allowance Certificates (W-4 Forms)	<ul style="list-style-type: none">• Retain 4 years after new certificate is filed or employment is terminated
1099 Forms (Employer's Copy of U.S. Information Return for Calendar Year)	<ul style="list-style-type: none">• Retain 4 years

Purchasing Records

Purchase Order Files	<ul style="list-style-type: none">• Retain 7 years
Purchasing Files	<ul style="list-style-type: none">• Retain 6 years
Supply Requisitions	<ul style="list-style-type: none">• Retain 2 years
Surplus Property Logs	<ul style="list-style-type: none">• Retain until superseded or obsolete
Surplus Property Sale Files	<ul style="list-style-type: none">• Retain 3 years
Vendor Files	<ul style="list-style-type: none">• Retain until superseded or obsolete