

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF  
COMMISSIONERS**

**MEETING DATE:** November 6, 2023

**SUBJECT:** Public Records Disposal Request

**PRESENTER:** Jennifer Miranda, Budget Analyst

**ATTACHMENTS:** Yes  
1. Public Disposal Requests and Destruction Logs

**SUMMARY OF REQUEST:**

Staff is requesting approval from the Board of Commissioners to destroy the records listed on the attached Public Disposal Requests and Destruction Logs – 3 (three) total pages included in accordance with the County’s Record Retention Policy and the provisions of the North Carolina Department of Natural and Cultural Resources Records Retention and Disposition Schedule, a copy of said pages attached hereto, as the period of these records have expired.

**BOARD ACTION REQUESTED:**

The Board is requested to approve this public records disposal request as presented, pursuant to the requirements of the County’s current Record Retention Policy.

**Suggested Motion:**

*I move the Board approve the Public Records Disposal Request and Destruction Log as presented.*

**HENDERSON COUNTY**  
**RECORDS RETENTION AND DISPOSITION PROCEDURE**  
**PUBLIC RECORDS DISPOSAL REQUEST AND DESTRUCTION LOG**  
(Revised February 19, 2020)

DEPARTMENT: Administrative Services

RECORD TITLE & DESCRIPTION, INCLUSIVE DATES & QUANTITY	RECORDS WILL BE		RECORDS RETENTION SECTION	IF APPROVED, DATE DESTROYED
	DESTROYED	DUPLICATED *		
Annual Budget FY 2018 and prior years	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Standard 2 Item 2.04	
Budget Execution Records FY 2018 and prior years	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Standard 2 Item 2.15	
Budget Requests and Working Papers FY 2018 and prior years	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Standard 2 Item 2.17	
	<input type="checkbox"/>	<input type="checkbox"/>		

\* If duplication is required, indicate method.

Approval is requested for the records listed above to be destroyed in accordance with the provisions of NCGS 121 and 132. The period for retention of these records, as prescribed by the North Carolina Department of Cultural Resources, has expired; **OR** where the period for retention has not expired, the original records have been duplicated on microfilm, microfiche, data processing or word processing equipment, with the understanding that said duplication shall be maintained for the specified period of retention. **NONE** of the original records listed above have been scheduled for permanent preservation by the North Carolina Department of Cultural Resources.

\_\_\_\_\_  
DEPARTMENT HEAD:

\_\_\_\_\_  
DATE:

Submitted to the Henderson County Board of Commissioners. The Board:  APPROVED  
 DISAPPROVED

the destruction/duplication of the above records and such approval/disapproval has been entered into the official minutes of the Board of Commissioners meeting held on \_\_\_\_\_.

\_\_\_\_\_  
Clerk to the Board

ITEM #	STANDARD 2: BUDGET, FISCAL, AND PAYROLL RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
2.03	<b>ACCOUNTS UNCOLLECTABLE</b> Records of accounts deemed uncollectable, including returned checks, write-off authorizations, and other related records.	Destroy in office 3 years after account is determined to be uncollectable.*	
2.04	<b>ANNUAL BUDGET</b> Annual budget and budget message submitted to governing board for approval.  SEE ALSO: Budget Reports (below).	a) Retain in office records with historical value permanently. b) <b>Destroy in office remaining records after 3 years.</b>  <i>Retention Note: Annual budgets should be entered into the minutes of the governing board.</i>	Authority: G.S. 159-11
2.05	<b>ARBITRAGE RECORDS</b> Records concerning arbitrage rebate calculations and funds rebated.	Destroy in office 3 years after final redemption date of the bonds and after all related debts and obligations have been satisfied.*	Authority: 26 CFR 1.148-3
2.06	<b>AUDITS: FINANCIAL @</b> Records concerning internal and external audits. Includes reports, working papers, and related records.  SEE ALSO: Audits: Performance (STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS).	a) Retain in office permanently final reports related to internal compliance or operational audits or those that document a significant change in agency practices or have significant administrative value. b) Destroy in office after 10 years final reports related to internal accounting systems and controls and those with limited administrative value. c) Destroy in office working papers and remaining records when superseded or obsolete.*	Authority: G.S. 159-34
2.07	<b>AUTHORIZATION FORMS</b> Authorization to purchase materials.	Destroy in office after 3 years.*	

2: Budget, Fiscal, and Payroll

\* No destruction of records may take place if audits or litigation are pending or reasonably anticipated. See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION**, page A-5.

± The agency hereby agrees that it will establish and enforce internal policies setting minimum retention periods for the records that Natural and Cultural Resources has scheduled with the disposition instruction “destroy when reference value ends.” Please use the space provided.

@ In some cases, more specific record retention and disposition requirements can be found in the relevant program schedule. See the appendix for pointers to such records series.

ITEM #	STANDARD 2: BUDGET, FISCAL, AND PAYROLL RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
2.12	<b>BOND REGISTER</b> Records of all bonds, notes, and coupons issued by the agency detailing the purpose of issuance, the date of issue, serial numbers (if any), denomination, maturity date, and total principal amount.	Retain in office permanently.	Authority: G.S. 159-130
2.13	<b>BONDS, NOTES, AND COUPONS</b>	Destroy in office 1 year from date of payment.	Authority: G.S. 159-139
2.14	<b>BUDGET ADMINISTRATION RECORDS</b> Records of budget administration. Includes research, correspondence (including e-mail), and other related records.	Destroy in office after 2 years.*	
2.15	<b>BUDGET EXECUTION RECORDS</b> Records of authorizations to move funds between budget codes.	Destroy in office when released from audits.	
2.16	<b>BUDGET REPORTS</b> Includes daily detail reports and monthly budget reports. Also includes contract budget and expenditure reports and summaries of tax allocations.  SEE ALSO: Annual Budget (above).	a) Destroy in office daily detail reports after 1 year.* b) Destroy in office remaining reports after 3 years.*	
2.17	<b>BUDGET REQUESTS AND WORKING PAPERS</b> Includes budget requests, cost estimates, expenditures, program requests, salary and wage lists, correspondence (including e-mail), and related records.	Destroy in office after 3 years.*	Authority: G.S. 159-10

2: Budget, Fiscal, and Payroll

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