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# Accounting, Purchasing and Other Miscellaneous Records

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We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with county government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other CTAS website material.

Sincerely,

The University of Tennessee  
County Technical Assistance Service  
226 Anne Dallas Dudley Boulevard, Suite 400  
Nashville, Tennessee 37219  
615.532.3555 phone  
615.532.3699 fax  
[www.ctas.tennessee.edu](http://www.ctas.tennessee.edu)

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# Accounting, Purchasing and Other Miscellaneous Records

Reference Number: CTAS-2063

**Accounting and Purchasing Records and Other Miscellaneous Records.** The records included in this schedule are not office specific. Many of these records will be found in every "fee" office, i.e. those offices that regularly receive money for the county, maintain bank accounts for depositing these monies, and keep track of the accounting of these funds for a period of time before they are transferred to the trustee or forwarded to the state. Depending on whether or not your county has a centralized purchasing office, individual offices may also have records of purchases, requisitions, files regarding bids, and contracts related to certain purchases. Therefore, the fact that a certain record is listed in this schedule does not necessarily indicate that you should have it in your office. Records will also differ from county to county based on whether the county is using a warrant-based system or a check-based system. Also included in this schedule are various miscellaneous records such as correspondence files, travel authorizations, etc. Finally, certain records of departments that may operate independently or may operate under the supervision of different county officials in different counties are also included in this schedule.

## Retention Schedule for General Accounting and Purchasing Records

| Description of Record  | Retention Period  | Legal Authority/Rationale   |
|--|---|---|
| <b>15-001 Accounts Paid Files and Ledgers—</b> Paid invoices filed by vendor showing company, date, amount, date paid, and warrant number. Ledgers show name of vendor, amount of each invoice, amount paid on each account, and amount outstanding. | Retain five years after creation, then destroy.   | Keep for audit and review purposes<br>(T.C.A. § 10-7-404(a)).   |
| <b>15-002 Autopsy Reports—</b> Copies of medical examiner's investigative reports and autopsies.   | County medical examiner should maintain one copy permanently. All other copies in other county offices may be treated as working papers and destroyed once the office no longer needs them. | Important investigative and historical record.  |
| <b>15-003 Bank Deposit Books—</b> Bank books showing name and location of bank, information about accounts and amounts and dates of deposits.  | Retain five years after last entry, then destroy.   | Keep for audit purposes as directed by the Comptroller (T.C.A. § 10-7-404(a)).  |
| <b>15-004 Bank Deposit Slips—</b> Slips showing name and location of bank, amount, and date of deposit.  | Retain five years after last entry, then destroy.   | Keep for audit purposes as directed by the Comptroller (T.C.A. § 10-7-404(a)).  |
| <b>15-005 Bank Statements—</b> Statements showing name and location of bank, amounts and dates of deposits, amounts and dates of check withdrawals, and running balance.   | Retain five years, then destroy.  | Keep for audit purposes as directed by the Comptroller (T.C.A. § 10-7-404(a)).  |
| <b>15-006 Bids, Successful (on Equipment and Supplies)—</b> Records showing bidder's name, complete description of item(s), delivery date, amount of bid, and any correspondence with the bidder.  | Retain seven years after contract expires, then destroy.  | Based on statute of limitations for legal action based on breach of contract (T.C.A. § 28-3-109).                                 |
| <b>15-007 Bids, Unsuccessful (on Equipment and Supplies)—</b> Records showing bidder's name, complete description of item(s), delivery date, amount of bid, and any correspondence with the bidder.  | Retain for one year after audit unless the county is operating under the purchasing provisions of the County Purchasing Law of 1957 .   | Keep for audit purposes as directed by the Comptroller (T.C.A. § 10-7-404(a)).<br>[T.C.A. § 5-14-108(g) - If under the 1957 Law.] |
| <b>15-008 Bonds, Records of</b>  | See retention schedule for county mayor, number 3   |   |

**Retention Schedule for General Accounting and Purchasing Records**

| Description of Record   | Retention Period   | Legal Authority/Rationale  |
|---|--|--|
| <b>15-009 Building Plans</b> —Blueprints and specifications for all county owned buildings.   | Permanent record. Consider donating to archive once building is destroyed or no longer possessed by the county.                                      | Need for maintenance and operation of physical plant during the life of the building (plus additional time if litigation could arise from a building's early demise). Historical record for both existing and demolished structures. |
| <b>15-010 Canceled Checks</b> —Canceled checks showing date check issued, name of bank on which drawn, check number, to whom payable, purpose of payment, amount of check, and date canceled.   | Retain five years, then destroy.   | Keep for audit purposes as directed by the comptroller. (T.C.A. § 10-7-404(a)).  |
| <b>15-011 Cash Books and Cash Journals (any office other than Trustee)</b> —Record of receipts and disbursements of the office, showing date of entry, amount, source of receipt or purpose of payment, amount of debit or credit, and name of account, person, or case credited. | Retain 10 years, then destroy.   | Comptroller's office considers this record important for demonstrating patterns in investigations of mis-appropriation of funds (T.C.A. § 10-7-404(a)).  |
| <b>15-012 Check Books</b> —Books containing stubs of checks issued by an official (if operating with a checking system) showing check number, date issued, name of payee, amount and purpose of payment.  | Retain five years after date of last check, then destroy.  | Kept for audit purposes as directed by the comptroller (T.C.A. § 10-7-404(a)).   |
| <b>15-013 Contracts</b> —Contracts between county and contractors for services of miscellaneous types.  | Retain seven years or until expiration of guarantees, then destroy. If no guarantees are involved, destroy seven years after completion of contract. | Based on statute of limitations for breach of contracts (T.C.A. § 28-3-109).   |
| <b>15-014 Correspondence Files</b> —Correspondence with citizens and government officials regarding policy and procedures or program administration.  | Destroy after five years. Before disposal appraise for continuing administrative usefulness or historical value.                                     | Maintain for reasonable period of time in case of continued action related to the correspondence.  |
| <b>15-015 Facility Inspection and Maintenance Records</b> —Records documenting inspection of and repairs or improvements made to county buildings and structures.   | Retain five years.   | Possible evidence in tort cases.   |
| <b>15-016 Fee Books</b> —A record of fees collected by the fee official, showing date of collection, from whom received, on what account, style of case, and amount collected. This record is now obsolete.   | Retain 10 years after clerk's tenure is broken, then destroy.  | Keep for audit purposes as directed by the comptroller (T.C.A. § 10-7-404(a)).   |
| <b>15-017 Fixed Assets Inventory</b> —Comprehensive inventory of all fixed assets.  | Retain five years.   | Keep for audit purposes as directed by the comptroller (T.C.A. § 10-7-404(a)).   |
| <b>15-018 General Ledger</b> —Master summary accounting record of county receipts, disbursements, and fund balances of all county funds. This is the summary information, not the detailed transaction record (see below).  | Permanent record   | Keep for important audit and historical purposes.  |
| <b>15-019 General Ledger Accounts</b> —Detailed record of all transactions on all   | Retain five years, then destroy.   | Keep for audit purposes as directed by the comptroller   |

**Retention Schedule for General Accounting and Purchasing Records**

| <b>Description of Record</b>  | <b>Retention Period</b>   | <b>Legal Authority/Rationale</b>   |
|---|---|--|
| county accounts, showing date of entry, amount, source of receipt or purpose of payment, amount of debit or credit, and name of account credited or charged.  |   | (T.C.A. § 10-7-404(a)).  |
| <b>15-020 Grant Development and Proposal Files</b> —Reports, planning memos, correspondence, studies and similar records created for and used in the development of grant proposals to state or federal agencies and contracts relating to the grant. | Keep all unsuccessful proposals for five years. Keep all records regarding grants that are received for life of grant plus seven years. | Unsuccessful proposals kept in case of appeal or for administrative use in re-application. Records on grants received kept based on statute of limitations for contract actions (T.C.A. § 28-3-109). |
| <b>15-021 Insurance Policies</b> —Policies insuring county and/or its departments against risk of loss.   | Retain seven years after expiration or replacement by new policy, then destroy, provided all claims on the policy have been settled.    | Based on statute of limitations for breach of contract actions (T.C.A. § 28-3-109).  |
| <b>15-022 Invoices</b>  | Refer to Accounts Paid Files and Ledgers, above.  |  |
| <b>15-023 Leases and Agreements</b>   | Destroy seven years after completion or expiration of lease or agreement.   | Based on statute of limitations for breach of contract actions. T.C.A. § 28-3-109.   |
| <b>15-024 Minutes</b> —Written accounts of the proceedings of boards, committees and commissions.   | Permanent record.   | Actions recorded in minutes are effective until superceded or rescinded. Also of historical value.   |
| <b>15-025 Minutes of Bid Openings</b> —Record of bid openings showing item vendor, bid price and whether bid was successful.  | Retain five years, then destroy.  | Necessary in case of challenge to bid award.   |
| <b>15-026 Payroll Records</b>   | See separate retention schedule for employment records elsewhere in this manual.  |  |
| <b>15-027 Purchase Orders</b>   | Keep five years after creation of record, then destroy.   | Keep for audit purposes (T.C.A. § 10-7-404(a)).  |
| <b>15-028 Receipts and Receipt Books</b> —Shows name, reason for payment, date, and account from which money came.  | Retain five years after date of last receipt issued.  | Keep for audit purposes as directed by the comptroller (T.C.A. § 10-7-404(a)).   |
| <b>15-029 Requisitions and Requisitions for Purchase</b> —Records of requests for supplies, equipment and services in counties with centralized purchasing departments or offices.  | Keep five years after creation of record, then destroy.   | Keep for audit purposes (T.C.A. § 10-7-404(a)).  |
| <b>15-030 Travel Authorizations</b>   | Retain five years after creation of record, then destroy.   | Keep for audit purposes (T.C.A. § 10-7-404(a)).  |
| <b>15-031 Unclaimed Funds, Record of</b> —Record of funds in hands of official unclaimed for seven years and turned over to state, showing information about source of funds and amount.  | Retain 10 years, then destroy.  | Record kept for audit purposes and a reasonable period to allow interested parties to make inquiries.  |
| <b>15-032 Vehicle Maintenance Records</b> —Record of repairs, service, etc. related to county owned vehicles.   | Retain five years or life of vehicle, whichever is longer.  | Keep for management purposes.  |
| <b>15-033 Warrants</b> —Canceled warrants showing date issued, warrant number, amount of warrant, name of payee, and purpose of payment.  | Retain five years, then destroy.  | Keep for audit purposes as directed by the comptroller (T.C.A. § 10-7-404(a)).   |

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