

County Auditor Records Retention Schedule (Draft)

This schedule lists records commonly created by the County Auditor. The retention periods specified herein are either required by statute or have been determined by best practice. Permanent records existing solely in electronic format may become inaccessible through media decay and/or hardware/software obsolescence. The Ohio History Connection recommends that digital records with greater than a 10 year retention period also be maintained in either paper or microfilm formats. Records may not be disposed of until all audits are released and audit discrepancies have been settled. Where a lawsuit or agency proceeding is pending, a legal hold on relevant records is required. Records shall be retained until the legal hold has been removed. ELECTRONIC MAIL (e-mail) is a format on which records are sent, received and/or drafted using electronic mailing systems. E-mail is NOT a record series. Instead, each individual e- mail should be evaluated according to its content and retained in accordance with the record series adopted within this schedule that the content most closely fits.

Record Series	Description	Retention Period
Administration		
Accounting Journal Entries	Record that keeps accounting transactions in chronological order.	5 years
Annual Budget	Annual operating budget for Auditor's Office. Permanent record maintained in Commissioners' Journal.	3 years
Annual Financial Reports	Reports of the county and affiliated county agencies produced annually listing monies collected and settled within all county funds according to generally accepted accounting principles (GAAP). Includes institutional funds, financial holdings, assets and investment income(OAC 117-1-11) May Include CAFR and AIS.	Permanent
Annual Reports Workpapers	Supporting documents for the annual reports ie: spreadsheet, financial reports, notes.	10 years
Annual School Reports	Financial and statistical information from school districts.	Permanent
Appropriation Ledger- Disbursements (also called Expense Detail Report]	Record of payments made from county funds.	5 years provided audited
Appropriation Ledger - Receipts	Contains a record of receipts and revenue paid into county accounts and funds.	5 years provided audited
Appropriation Resolutions	Directives received from the Board of County Commissioners authorizing expenditures by fund and account.	5 years
Audit Reports	An exploration of an entity's financial operation for compliance. May include IRS, Federal, State, Internal.	10 years
Authorized Signature Forms	Documents denoting authorized signatories from each	3 years

Record Series	Description	Retention Period
Bond Records	Contains records of long-term, interest-bearing debt instruments issued to provide for a particular financial need.	IRS rule 5.70. Retain for three years after the last bond has been retired, or, if applicable, until three years after the last bond of the Refunding Issue has been retired.
Bond Registers	Register of all bonds issued and redeemed.	Seven years after final maturity
Budgets-Taxing Districts	Copies of budgets established for each taxing district showing fiscal year, valuation of taxable property, disbursements for past year, estimated balance at close of fiscal year, total requested and amount allowed.	4 years
Cash Register Receipts	Daily and weekly receipts from registers throughout auditor's office.	3 years, provided audited
Check Registers (Warrant Register)	Listing of checks paid. Used to monitor bank transactions. May include cancelled checks or paid warrants.	4 years provided audited
Cigarette Dealers' Licenses	List of licenses issued for sale of cigarettes by a vendor. ORC 5743.16	3 years, provided audited
Cigarette License Applications	Requests from vendors for a license to sell cigarettes FORM ET 40	3 years provided audited
Daily Balances Register & Work sheets	Daily balancing documentation.	3 years, provided audited (ORC 149.38)
Department Budgets And Supporting Workpapers	Tracking worksheets, spreadsheets, and supporting documents, and budgets submitted to the auditor from each department and office.	Retain one file copy for 5 years.
Department Manuals, Handbooks, Policies and Procedures	Human Resource manuals and policies. Real Estate procedure and policies, CAFR procedures, and employee handbook.	Until superseded, obsolete or replaced. Appraise for historical value
Depository Reports	(Original/Record Copy held by Treasurer) Monthly report from the County Treasurer listing county funds deposited in bank accounts.	Until no longer of administrative value provided audited
Dog Tag & Kennel License Applications	Requests for a license to own dogs and operate kennels.	1 year tag - 2 years 3 year tags - 4 years Permanent, dangerous & service dog tags - 15 years or until death of dog
Employee Withholding Tax Records	IRS Form 941, Ohio IT-942, Taxes withheld by employer for income tax, Social Security, Medicare, etc. and disbursed to the federal or state government. Includes withholding tax deposit confirmation numbers and supporting documentation.	5 years

Record Series	Description	Retention Period
Financial Fund Trial Balances	The aggregate of all debit and credit balances at the end of an accounting period that shows if total debits equal total credits before making closing entries.	5 years provided audited
Financial Statements for Affiliated County Agencies (Park District, Health District, Soil and Water, Mental Health and Recovery Board, etc.)	Formal record of the financial activities of an agency presented in a structured manner, including a balance sheet, income statement, and statement of cash flows.	5 years provided audited
Fund Transfers	Documentation of money transfers from one fund account to another.	3 years provided audited
Furtherance of Justice Reports	Fund allocated to provide for expenses that the sheriff and prosecutor incur in the performance of official duties and in the furtherance of justice. ORC 325.071 & 325.12	4 years
GAAP Adjustment Records	Adjustment entries made at the end of an accounting period to allocate income and expenditures to the period in which they actually occur and done according to generally accepted accounting principles (GAAP)	Until no longer of administrative value
GASB 34 Adjustment Records	Adjustment entries made to convert existing fund based information to the accrual basis in government-wide financial statements relative to capital assets, long-term debt, internal balances and activities and certain revenue items done according to governmental accounting standards board (GASB)	Permanent
Geographic Information System (GIS)	Mapping system used to capture, store, manipulate, analyze, manage and present types of geographic data.	Until superseded, continually updated
Income Tax Reconciliations/School and Municipal	Income tax revenue collected under tax levies and distributed to the pertinent taxing authorities.	Permanent
Indigent Solder Burial Records	Payment made for interment of United States war veterans who are destitute.	Permanent
Inventory	Annual inventory of materials, supplies, furniture, equipment, consumable and non-consumable inventory of office. ORC 305.18	3 years provided audited
Invoices (Paid)	A list of goods sent or services provided, stating the sum due for same; a bill.	3 years provided audited
IRS Form 1099	Form sent to vendors and the IRS to report miscellaneous income.	6 years
IRS Form 1099 workpapers	Various spreadsheets etc. used to tabulate the total amount paid to vendors for the purpose of accurately issuing a 1099.	6 years

Record Series	Description	Retention Period
IRS Form W-2	Statement of earnings and taxes withheld, including federal, state and local income taxes and FICA tax, during a given tax year, prepared by the employer and provided to each employee.	6 years
IRS Form W-9	Form to request taxpayer identification number and certification to properly establish vendors.	Until superseded or abolished
Journal Entries	Displays documentation of a transaction in an accounting format showing the accounts affected, the amount of the change, and whether the change is an increase or decrease. May include supporting documentation.	3 years provided audited
Junkyard Licenses	Contains name and address of applicant, date of application and date of issue for a yard or lot that is used to store junk, such as scrap metal or resalable car parts.	Until no longer of administrative value provided audited
Leave Requests	Records documenting an employee's request for use of sick, vacation, compensatory, or other form of leave time.	3 years provided audited
Management Letter from State Auditor and County Responses	Letter to county auditor describing the county's responsibilities regarding the annual audit versus the state auditor's responsibilities. Includes county response.	3 years provided audited
Monthly Financial Statements	Auditor's Monthly Statement of County Finances; (ORC 319.15) Requests for Transfer of Funds (Transfers) Outstanding Warrant (OSW) Report, Department Monthly Reports.	5 years
Ohio Bureau of Employment Services (OBES) Records	Records submitted to the Ohio Bureau of Employment Services (OBES) documenting the number of weeks employees worked and their wages.	6 years, provided audit
Orthophotos	Aerial photographs of county for GIS compilation.	Permanent
Outstanding Balances Register	Document that contains a list and tracks outstanding account balances.	3 years provided audited
Outstanding Encumbrance Report	Document that contains a list and tracks outstanding purchase orders.	3 years provided audited
Pay-ins to Treasury	Record of pay-in orders (funds received) to the treasury for all county funds.	3 years provided audited
Payroll Records	Records that contain time input worksheets, base and net salary, leave balances, and all withholdings of all county employees excluding OPERS reports.	3 years provided audited
Personnel Payroll Files	(All County Employees) Documentation of service related to payroll throughout the duration of an individual's employment; for all county employees including Public Employees Retirement System Reports.	Permanent

Record Series	Description	Retention Period
Personnel Files	Auditor's departmental documentation of service throughout the duration of an individual's employment. May include application, resume, earnings, job offer letter, evaluation, oath of office, training disciplinary actions, education, withholdings, garnishments, medical insurance.	Two years after employee terminates purge extraneous records. Retain retirement waivers, service record and leave balances permanently.
P.E.R.S. Members Applications for Refund of Accumulated Contributions (Form A-4; P.E.R.S. Refund Application)	Requests by former county employees for a refund of fiscal contributions to P.E.R.S. pension.	Permanent
Popular Annual Financial Report	Summarizes and simplifies information contained in the Comprehensive Annual Financial Report (CAFR).	Until no longer of administrative value
Purchase Orders	Documents authorizing spending for the purchase of supplies, equipment, and services.	3 years provided audited
Quarterly Reports from Deferred Compensation Plans	Reports received quarterly concerning employee contributions to deferred compensation plans. Annual report incorporated into CAFR.	7 years
Record of Officials' Bonds	Duplicate copy of surety bonds filed by county elected officials with amount and conditions of the bond.	10 years after all bonds have expired, appraise for historical value. If historical value present, retain permanently.
Requisitions	A list of department purchase requests that precedes a purchase order.	3 years
Treasurer's Daily Statements	Treasurer's daily statement to the auditor detailing cash balance at beginning of day, receipts and disbursements throughout the day, and ending balance.	3 years provided audited
Treasurer's Monthly Statement	Treasurer's monthly financial statement to the auditor for each fund showing beginning balance, receipts and disbursements, and ending balance.	3 years provided audited
Unclaimed Funds Records	Record of funds brought into the county treasury that are unclaimed by recipients.	10 years after reversion to general fund (certification)
Unemployment billings	Ohio Department of Job and Family Services bills, agency charge backs, balancing.	3 years
Unemployment Reports	Report to the state relating to contributions to the Unemployment Compensation program per ORC Sec. 4141.20.	3 years provided audit
Unemployment Records	Fiscal and administrative records generated and submitted in the administration of unemployment compensation for former county employees.	2 years
Vendor Records	Records pertaining to vendors with whom the county does business.	Until obsolete or superseded

Record Series	Description	Retention Period
Vendor's License Records	(Original/Record Copy held by the State of Ohio) List of vendor licenses issued by the office to sell goods in a fixed place of business. Includes copies of applications.	Retain 1 year after expiration or until superseded or obsolete
Vouchers and Voucher Registers	Packets containing a combination of purchase orders, warrants (paid) and invoices (paid) for all county offices, departments and agencies documenting a completed transaction.	3 years provides audited
Weights and Measures Records	Examinations and reports of weighing and measuring devices by the deputy sealer to ensure the fair sale of goods and/or services.	3 years provided audited
Appraisal		
Appraisals-Inheritance Tax	Reports received from the Probate Court documenting the appraisal of estate assets.	6 years
Appraisals New Buildings	Record of new buildings added to the tax list; shows name of owner, tax district, description and location of lot, type of building, and appraised value for taxation.	6 years
Assessment Certificates (Form 904A)	Issuance of a change in tax valuation requiring payment.	Permanent
Industrial Appraisal Records	Expert valuation for taxation of industrial buildings; also showing percent of depreciation and replacement costs.	6 years
Reappraisements	(Property Record Cards)Summaries of ownership history, land, sketch, and improvement descriptions, and taxing information organized by parcel number.	6 years
Current Agricultural Use Value (CAUV)		
Agricultural District Records (Current Agricultural Use Value)	Records of parcels designated as an agricultural district, land with agricultural easements, and agricultural land with deferred special assessments.	6 years provided audited
Agricultural Soil Tables	Listing of CAUV land stating soil type and its current use value.	3 years
Inspection Reports	Examination and detailed description of parcels to confirm commercial agricultural use of property.	One year provided no action pending
Real Estate		
Abstract of Indebtedness	Annual report sent to the Auditor of State of all debts owed by government entities within the county.	Permanent
Manufactured (Mobile) Home Tax	Shows registration number, owner name, address, amount of tax and penalty, manufacturer, model and serial number of manufactured home.	3 years provided audited
Manufactured Home FORM DTE 55 ELECTION	Request for manufactured home to be taxed like real property.	Permanent

Record Series	Description	Retention Period
Addition and Deduction Lists (Adders & Remitters)	Documentation of addition or deduction changes in property taxes as the result of an error or request for changes from the Board of Revision, Board of Tax Appeals, or Common Pleas Court.	6 years
Annexation Records	Documents transfer of property from one government entity to another resulting in boundary changes.	Permanent
Application for Valuation Deduction for Destroyed or Damaged Real Property	Requests by taxpayers for lower tax payments as the result of a built structure on the property being destroyed or damaged and the tax deduction allowed by the County Auditor.	3 years
Conveyance Forms (Form DTE 100)	Details transfers in ownership of real property for tax assessment.	3 years
Delinquent Land Tax Certificates	Copy of delinquent certificate issued to property owner O.R.C. 5721.13.	one copy permanent
Forfeited Land and Lots	Records of lands and lots forfeited and sold for delinquent taxes and penalties. Includes index.	21 years after collected provided audited
Homestead and Disabled Exemption Applications	Requests from senior citizens and disabled for reduction of property taxes.	Until property sold or person deceased
Homestead Property Statement of Conveyance (DTE 101)	Completed when a property that has a homestead exemption credit is transferred.	3 years
Homestead Exemption List	List of taxpayers receiving senior citizen, disabled person or eligible surviving spouse property tax reduction.	Until superseded
Land Sales	Lists of property sales for delinquent tax collection.	3 years provided audited
Land Sales-Redeemed	Duplicate copies of redemption certificates for delinquent tax payment made to avoid foreclosure. ORC 5721.25	3 years provided audited
Plat Books	Plat maps of subdivisions, cities, towns and villages showing names of owners, parcel numbers, streets, alleys, streams, rivers and railroads. Includes index.	Permanent
Tax Exemption- Form DTE 23	Application for Real Property Tax Exemption & Remission. Application for an exemption from property tax by non-profits and certain businesses as defined by the state's revised code.	Permanent
Tax Exemption-DTE FORM 23-A	Applications for remission of real property, Personal Property and Manufactured Homes late payment penalty. ORC 5711.33, 5715.39	Permanent
Tax Exemption-DTE FORM 24	Application for Real Property Tax Exemption. Requests for the exemption of property from taxation under a tax incentive program	5 years after exemption ends
Taxation		

Record Series	Description	Retention Period
Abstracts of Tax (Forms DTE 10, 27, 70, 93, 94, 515, & 4259)	Detailed summaries of real, personal, CAUV, Public Utility and exempt property in the county by tax district documenting tax boundaries, tax rates, property valuation, total valuations, new levies, levy expirations, fund allocations, renewals or changes, and changes in bonds and emergency rates	Permanent
Abstracts of Indebtedness	Contains copies of annual reports to the state auditor of all county indebtedness.	
Certificate of Estimated Resources -County	After assessing annual tax budget, notice given to the county certifying available resources by fund for the upcoming budget year.	Permanent in the Final Budget
Certificate of Estimated Resources- County Political Subdivisions	Copies of notice given to political subdivisions that planned appropriations do not exceed their estimated resources.	Permanent
Department of Taxation and Equalization Forms	Document the process by which tax rates are equalized between political subdivisions whose residents live in one community and work in another.	3 years provided audited
Delinquent Tax Abstracts	ORC 319.52 May be subdivided by Real, Personal, Manufactured homes, and Classified. Auditor's abstract of delinquent taxes; shows tax rates, and valuation of delinquent real and personal taxes showing for each district. ORC 5719.04	Permanent
Ditch Records	Contains a record of proceedings relative to the establishment, construction and cleaning of county and joint county ditches.	5 years
Estate Tax Records	Record of inheritance taxes showing the name of decedent, name and address of trustee or executor, case number, value of estate and tax assessed. ORC 5731.90	5 years after last entry
Forfeited Recognizances	Documentation of forfeited bonds for collection of delinquent taxes and penalties.	Permanent
Municipal/Township Ordinances	Final assessment ordinances requiring special assessments to be levied in participating district.	5 years after last assessment paid provided audited
Oil and Gas Returns (Forms DTE 6 & 6A)	Detailed data on production of oil and gas on leased lands.	Permanent
Oil & Gas Well Lists	List of oil and gas wells, their production and revenue, who owns them, and where they're located.	Permanent
Personal Property Tax Assesments	Records of the state's tax assessed on property owned by an individual or business which is movable and is not affixed to or associated with the land.	3 years
Personal Property Tax Extensions	Requests for extensions in the payment of non-real estate property taxes.	5 years

Record Series	Description	Retention Period
Personal Property Tax Returns	Contains returns of non-real estate property of individuals and corporations listing valuations of tangible property and taxes due; confidential ORC 5711.11.	5 years
Personal Property Tax Informational TIRC (Tax Incentive Review Council)	Shows the name, address, tax id number of taxpayer, tax form 920, 913 and other supplemental information pertaining to a tax abatement.	5 years after end of fiscal year provided audited
Personal Property Exemption List	Lists properties and owners who are exempt from paying personal property taxes and justification for exemption. Includes applications.	3 years provided audited
Property Split (Split Bills)	Documents the splitting of land parcels for owners showing the valuation of property and taxes due.	3 years
Property Tax Valuation Report by School District (Form DTE 13)	Report received from the state documenting total real property values within school district boundaries.	Permanent
Settlements Work Papers (Apportionment Sheets)	Contains a record of distribution of tax receipts to political subdivisions.	10 years
Settlements Work Papers	Working papers and preparation documents including evidence of funds collected and disbursements used to create the semi-annual tax settlements.	10 years
Settlement Advances	Certificate of Advance Tax Payment (Form 903 A) Details of payment made to a political subdivision for taxes dispersed prior to settlement.	Five years after the taxes represented thereby have been paid or litigation has been settled.
Settlement Advances Supporting Documentation	Advance request form, evidence of collections, request and authorization for payment.	Five years after the taxes represented thereby have been paid or litigation has been settled.
Special Assessments	Contains a record of liens assessed against real property by a public authority to pay costs of public improvements, including but not limited to bridges, ditches, sewers, sidewalks, streets and/or streetlights, which directly benefits the assessed property.	5 years after last recorded assessment paid provided audited
Tax Duplicate Record	List taxes, assessments, owner information, legal description and taxable valuation of all real estate for taxing purposes by parcel.	Permanent
Tax Increment Financing Resolutions	Records relating to the implementation of a tax increment financing district established by the county to finance public infrastructure improvements.	10 years (ORC 5709.78)
Tax Levies (Tax Rate Sheets)	Lists of tax levies within the county each year.	Permanent

Record Series	Description	Retention Period
Tax Registers	Daily record of tax collections at County Treasurer's office. (Treasurer's Form 7)	3 years provided audited
Tract Number Void Book	Record of parcel numbers which have been changed.	Permanent
Transfers on Affidavits	Affidavits of ownership of real property filed in event of name change.	3 years provided audited
Tax Abatement Applications	Reduction of or exemption from taxes granted by county for a specified period, usually to encourage economic investment.	Permanent
Tax Rates (Tax Levies)	A property's value is assessed and the rate of taxation is set depending upon the voted millage within each political subdivision.	Permanent
Ten Mill Certificates	Certification that the aggregate amount of taxes that may be levied on any taxable property in any subdivision or other taxing unit shall not in any one year exceed ten mills on each dollar of tax valuation of such subdivision or other taxing unit, except for taxes specifically authorized to be levied in excess thereof. ORC 5705.02	5 years
Ohio Forest Tax Law (OFTL) Certifications	Certificate of Classification (DNR 4482) for tax reduction on forest land managed for commercial production of timber and other forest products.	2 years after cancellation
Budget Commission		
Budgets	The Commission adjusts the rates of taxation and fixes the amount of taxes to be levied each year. ORC 5705.27	Permanent
Certificate of Estimated Resources	Upon examination of resources reported by county political subdivisions, the commissioners certify to the political subdivisions, the amount a available resources. ORC 5705.36	5 years
Minutes	Official copy of proceedings of Commission meetings.	Permanent
Board of Revisions		
Minutes	Official copy of proceedings of Commission meetings.	Permanent
Notices of Appeals	Notification that an appeal will be made by property owners concerning the final determination of tax amounts owed on their property. ORC 5717.02	6 years after the appeal has been decided
Tax Complaints	Property owners contest the value of their property for real estate tax purposes by filing a "Complaint Against the Valuation of Real Property" with the county auditor.	6 years after complaint has been resolved