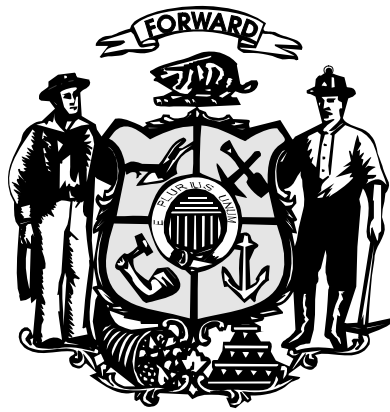


General Records Schedule

Fiscal and Accounting Related Records

June 2006



Fourth Edition- Revised June 2006

**For use by
State of Wisconsin Government Agencies
RDAs 90000000 90000114**



**WISCONSIN DEPARTMENT OF
ADMINISTRATION**


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Date: June 14, 2006

To: Finance Managers and State Agency Staff That Work With Financial and Accounting Related Records

From: William J. Raftery, CPA, State Controller 

Subject: General Records Schedule: Fiscal and Accounting Related Records

I am pleased to endorse this General Records Schedule for Fiscal and Accounting Related Records. This is an update to a 1999 edition.

This document provides guidance for managing fiscal and accounting related records to meet all reasonable retention needs. The time periods and identified dispositions are sufficient to meet administrative, audit, legal and historical related requirements for these records.

Agency staff should follow the retention time periods established in this schedule and routinely destroy records after the periods specified have passed. In particular early destruction of agency working copies of records presents an opportunity to save money associated with maintaining these duplicative records. Defer records destruction in cases involving litigation, court orders, open records requests or outstanding audits until the special need for continued retention ceases.

If you have questions about implementation of this general records schedule you might find help at the DOA Records Management Web site. The internet address is http://www.doa.state.wi.us/section_detail.asp?linkcatid=231&linkid=1&sname=Business%20in%20DOA

You can also contact your designated agency Records Officer.



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June 14, 2006

To: Agency Finance Managers
Agency Records Officers and
Agency Staff Responsible for Accounting Related Records

From: Maureen McGlynn Flanagan, Assistant Attorney General
Member, Wisconsin Public Records Board

Subject: General Records Schedule: Fiscal and Accounting Related Records

The Public Records Board recently approved the General Records Schedule for Fiscal and Accounting Related Records. This is an update to a 1999 edition.

This document provides policy guidance for retention of these types of records. The schedule provides the opportunity to manage these records efficiently and consistently among state agencies. Retention periods specified in the document are sufficient for legal purposes.

Agency staff should follow the retention time periods established in this schedule and routinely destroy records after the periods specified have passed. Do not destroy records which are the subject of public records requests, litigation, court orders, or audits until the special need for continued retention ends.

If you have questions about the legal interpretation of this schedule as it pertains to fiscal and accounting records, please contact your agency fiscal and accounting or legal staff. If your agency does not have legal staff, you may contact me at (608) 266-1780.



STATE OF WISCONSIN


Legislative Audit Bureau

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Janice Mueller
State Auditor

DATE: June 14, 2006

TO: Agency Financial Officers and Records Officers

FROM: Bryan Naab 
Financial Audit Director

SUBJECT: General Records Schedule: Fiscal and Accounting Related Records

The attached General Records Schedule for Fiscal and Accounting Related Records has been reviewed by me as a member of the Public Records Board and by staff at the Legislative Audit Bureau. The retention periods in the general schedule for the various fiscal records provide sufficient time to meet the Audit Bureau's requirements and, in conformance with the federal "Common Rules," should also meet the general retention requirements specified for federally funded programs.

We, like other agencies, are cognizant of the need to balance the competing goals of maintaining records that adequately support fiscal transactions while at the same time attempting to limit the costs associated with maintaining these records. The general records schedule provides a tool that can be used to manage fiscal records more efficiently and consistently among state agencies. After the retention periods identified in the general schedule have been met, records should routinely be destroyed to limit costs. In addition, the early destruction of agency records working copies of records permitted under the schedule presents an opportunity for agencies to reduce the costs of maintaining duplicative records.

If you have any audit-related questions related to the implementation of the Fiscal and Accounting General Schedule, or if you need assistance in clarifying fiscal record retention requirements for federal grant programs, please contact me at (608) 259-9807.

If you have other questions about implementation of this general records schedule, please contact your designated agency Records Officer. In addition, you might find help at the DOA Records Management Web site at

http://www.doa.state.wi.us/section_detail.asp?linkcatid=231&linkid=1&sname=Business%20in%20DOA.

BN/km

Enclosure

TABLE OF CONTENTS

Letters of Endorsement

State Controller, Department of Administration	i
Department of Justice.....	ii
Legislative Audit Bureau	iii

Summary Information table on Record Series Contained in the Fiscal and Accounting General Schedule – See Appendix 4.

Procedures and Form for Agency Adoption of Fiscal and Accounting General Schedule - See Appendices 5 and 6.

Purpose	4
Who May Use General Schedules	4
Record Schedules Do Not Require Creation of Records	4
Records Management.....	4
Records Management Within an Individual State Agency	4
Records Management Among State Agencies	5
Records Management Within the University of Wisconsin System.....	5-6
Records Series Titles and Categories	6
Electronic Records	6
Retaining Records	6
Confidentiality of Records.....	6-7
Personally Identifiable Information.....	7
Definitions	7
Legal Terms	8
For Additional Information and Assistance.....	8-9
Overview of WisMart.....	10

Functional Areas:

I. Fiscal Administration Records..... 11

II. Internal Control Records 13

III. Payments and Receipts (all sources except capital items) 14

IV. Consolidated Federal Funds Requests..... 14

V. State Banking and Cash Management Related Records..... 15

VI. Collection Related Records 19

VII. Capital Improvement and State Building Commission
Projects Accounting Records..... 19

VIII. Accounting Reports-WISMART and Agency Accounting Systems 20

IX. Payroll Fiscal Records 21

X. Capital Asset Inventory and Surplus Property Records 22

Appendix 1 Index of Accounting and Fiscal Related Forms By Associated
Retention Schedule..... 24

Appendix 2 Index of WISMART Reports..... 25-28

Appendix 3 Summary of Approved Statewide General Schedules 29-30

Appendix 4 Fiscal and Accounting General Schedule Record Series
Summary Information..... 31-32

Appendix 5 Agency Agreement to Use General Schedule-New Policies
and Procedures..... 33-34

Appendix 6 Form for Notification of General Schedule Adoption..... 35

PURPOSE

A General Records Schedule provides legal authorization to dispose of common records on a regularly scheduled basis. The purpose of this schedule is to:

- Provide agencies with uniform guidelines for the retention and disposition of common records;
- Ensure that agencies retain records as long as needed for internal administration, and to meet legal, fiscal, historical and other state of Wisconsin and federal requirements;
- Promote the cost-effective management of records; and
- Provide agencies with legal authorization to dispose of obsolete records on a regularly scheduled basis after minimum retention periods.

WHO MAY USE GENERAL SCHEDULES

General schedules apply to all Wisconsin state agencies. Any state agency may adopt any or all of the authorizations in any general schedules approved by the Public Records Board by opting in or out in whole or in part. See the related policies and procedures associated with opting in and out of general records schedules. These will be located on the Board's website:

http://www.doa.state.wi.us/section_detail.asp?linkcatid=231&linkid=1&sname=Business%20in%20DOA

RECORD SCHEDULES DO NOT REQUIRE CREATION OF RECORDS

It is understood that not all agencies may have all the records listed in this schedule. This schedule does not require records to be created by agencies, rather it provides guidance for actual records that are created or received by agencies.

RECORDS MANAGEMENT

Under Wisconsin law, each state agency is responsible for properly managing its records with approval from the Public Records Board. Proper records management can become complex, however, especially when: the same records are held by more than one department within a state agency, or multiple state agencies possess the same records. Accordingly, this schedule provides guidance for:

- A) Records management among the departments of a single state agency, all of which have custody of the same or similar records; and
- B) Records management among different state agencies, all of which have custody of the same or similar records.

Note: Although this schedule regulates only the official record for each state agency, guidance regarding the management of duplicate copies of a record is also provided in an effort to facilitate efficient records management.

A. Records Management within an Individual State Agency: For every record series, each state agency must identify the location of the official record. The official record is retained to satisfy records schedules approved by the Public Records Board. All copies of the official record that are maintained by different departments or programs within the same agency are classified as duplicates under the law. It is important to understand that duplicates of a record are not regulated by statute. Therefore, in the interest of efficient resource allocation, they should be retained only so long as needed in order to complete work projects and thereafter destroyed. Wis. Stats. § 16.61(2)(b). Also note that public records that have been retained beyond their approved retention period may have to be provided in response to relevant public records requests, audits and litigation. Duplicate copies of public records may also have to be provided, if available. Thus, it is imperative to destroy duplicates and expired records, which have outlived their functional life cycle.

Note: Because duplicates are not public records, do not send them to the State Records Center.

B. Records Management Among State Agencies That Have Custody of the Same Records:

Records management is also challenging when the same records are in the custody of more than one state agency. For example, accounting records are often created by state agencies and thereafter submitted for review and audit to the Department of Administration (DOA). Thereby, two state agencies possess the same records. In order to make this process easier to understand and manage, the following information is provided.

Requirement:

Each state agency must understand that if a record is created and thereafter submitted to another state agency for review, then under Wisconsin law both the creator and the receiver of the record must properly maintain the same record. Wis. Stats. § 16.61(2).

Guideline:

Each state agency has authority to recommend to the Public Records Board retention periods for every record, or record series, in the custody of that agency. Wis. Stats. § 16.61(4). In other words, just because two state agencies bear responsibility for properly managing the very same record, they are able to assign different retention periods for that record, so long as the Public Records Board approves.

Example:

If the Department of Workforce Development (DWD) created an accounting record and then submitted that record for review to DOA, then DWD and DOA would possess the same record. However, if DWD no longer needs to retain the record after it was transferred to DOA, then DWD could request permission from the Public Records Board to destroy its copy of the record upon transfer to DOA. In addition, DOA could request a different retention period for that record, in accord DOA's business function for the record.

Management of Records Within the University of Wisconsin System. The University of Wisconsin System bears a unique structure comprising fifteen distinct and autonomous educational institutions, all of which are governed by a single corporate board: The University of Wisconsin Board of Regents.

The Board of Regents' governance authority over these fifteen educational institutions is defined by statute: "The primary responsibility for governance of the system shall be vested in the board which shall enact policies and promulgate rules for governing the system...and promote the widest degree of institutional autonomy within the controlling limits of system-wide policies and priorities established by the board. Wis. Stats. § 36.09(1). Moreover, the Board of Regents may delegate authority to the each Institution within the University of Wisconsin System:

The board shall delegate to each chancellor the necessary authority for the administration and operation of the institution within the policies and guidelines established by the board. The board may also delegate or rescind other authority to chancellors, committees of the board, administrative officers, members of the faculty and students or such other groups as it deems appropriate." Wis. Stats. § 36.09(1)(f).

In accordance with these statutes, the University of Wisconsin Board of Regents is responsible for the proper management of the University's records. However, the Board may, and often does, delegate

or rescind the administration and operation of records management to chancellors, committees of the board, administrative officers, members of the faculty, students, and other appropriate groups.

Therefore, it is important for University employees who manage University records to ascertain whether, and to whom, the Board of Regents has delegated the administration and operation of these records. Thereafter, the delegated authority shall properly manage public records on behalf of the Board of Regents of the University of Wisconsin System and in accordance with records schedules, which have been approved by the Public Records Board.

Records Series, Titles, and Categories: Individual general schedules provide a listing of each record series, summarizing the retention requirements for official records and suggestions for working copies of the records. All items within a series relate to the same topic and have the same retention requirements. Each record series in a functional area is described in narrative detail, and may include lists of forms, reports and other items included within the series.

General schedules must be interpreted and applied to specific records. However, the titles of record series contained within general schedules may not be the exact titles used by an agency for their records or records series. Thus, if agency staff members would like guidance regarding a general schedule's application to their records, then please identify sources for advice within the section entitled: "For Additional Information and Assistance."

Electronic Records: General schedules cover records in all media, including records that are created or transmitted via electronic mail. Moreover, database systems contain inputs and outputs that are commonly understood to contain records, and the data elements in database systems themselves contain records that are subject to minimum retention and disposition requirements.

Administrative Rule 12 Electronic Records Management-Standards and Requirements became effective May 1, 2001. This rule applies to all state record keeping systems. The rule and related information regarding records management for electronic records can be found at <http://enterprise.state.wi.us/home/erecords/Default.htm>. The purpose of this rule is to ensure that public records in electronic format are preserved and maintained and remain accessible for their designated retention period. Because of frequent technological change, including hardware and software obsolescence, agencies must take steps to manage and protect electronic records for as long as they are needed to meet business needs and protect the legal, financial and historical interests of Wisconsin citizens by preparing migration plans for electronic records.

Retaining Records: Records may be delayed from destruction, but only under the following conditions:

- Records are required for a financial or performance audit;
- Records are relevant to an actual or imminent legal proceeding; or
- A relevant public record request has been received and not completed.

Before disposing of a record, the office managing the record must determine if an audit, litigation, or public record request is pending. And notably, after a public records request has been filed, Wisconsin law forbids the destruction of any relevant record until the request is granted, or at least 60 days after the request is denied, and court orders may extend this time period. Wis. Stats. § 19.35(5). If agency staff members have questions regarding Wisconsin's Public Records Law, then the agency's legal custodian of records will provide further guidance.

Official records that are inactive, but not yet expired, should be transferred to a low-cost, record storage facility, such as the State Records Center.

Confidentiality of Records: Some records may contain confidential or restricted access records such as social security numbers. If in doubt as to whether or not a specific record is confidential, it is always a good idea to check with agency legal counsel. If your agency does not have a legal counsel, an Assistant Attorney General in the Department of Justice will provide advice.

Personally Identifiable Information (PII): Some records in this schedule contain personally identifiable information as defined by Wisconsin law. Wis. Stats. § 19.62(5). Public access to personally identifiable information is often restricted by law. Therefore, agencies should be aware of the requirements in Wisconsin Statutes, Chapter 19, as well as all applicable program specific laws or regulations. If in doubt as to whether a specific record contains personally identifiable information, it is always a good idea to check with agency legal counsel. If your agency does not have a legal counsel, an Assistant Attorney General in the Department of Justice will provide advice.

DEFINITIONS

Official Record: The official record is the document that is most likely to be used for multi-agency audit purposes. This record is usually located in the central office of an agency. In decentralized organizations, the official record may be located in an institution, district, field office, cost center, or department.

Duplicate or Working Copies: All duplicate, working, and convenience copies of official records are classified as non-records under Wis. Stats. § 16.61. Therefore, in the interest of efficiency, do not keep non-records longer than needed, and destroy them as soon as possible. It is also important to understand that under Wisconsin law, if non-records are not properly destroyed, then they must be provided to a requester in response to relevant: public records requests, audits, and litigation, even if the official record previously expired and was destroyed in accordance with approved records schedules. Finally, do not send non-records to the State Records Center because they will not be accepted.

Retention Period: The retention period is the minimum length of time an office must keep particular records. This is usually expressed in terms of years, months, days and may be contingent upon an event date or specification date that triggers the “clock.” Most often, retention periods are triggered at: creation(CR), event(EVT), or fiscal(FIS).

Creation(CR): The retention period starts when a record is created or received.

Event(EVT): The retention period is triggered or tied to event dates; thus, retention does not begin until the specified event occurs. For example, if a record series has a retention of EVT+ 1 year and the event is defined as the life of an asset, then all records in this category would be retained one year after the asset is sold, scrapped, or otherwise taken out of service.

Fiscal(FIS): This retention period is tied to the current fiscal year, and unlike CR and EVT retention periods, FIS record series are managed in blocks by fiscal year. For example, “FIS+4 years” indicates that records must be retained for the current fiscal year and four complete additional fiscal years.

Disposition: The final state in a record’s life cycle, involving: destruction or transfer to either the Wisconsin Historical Society or University of Wisconsin Archives for permanent preservation.

LEGAL TERMS

Public Records. Public records are defined as: “all...materials, regardless of physical form or characteristics, made, or received by a state agency or its officers or employees in connection with the transaction of public business.” Wis. Stats. § 16.61(2)(b).

Exceptions to Public Records. Public records do not include: (a) **Wisconsin Legislators:** records and correspondence of any member of the legislature; (b) **State Depository Library:** any state document received by a state document depository library; (c) **Duplicates:** duplicate copies of materials the original copies of which are in the custody of the same state agency and which are maintained only for convenience or reference and for no other substantive purpose; (d) **Library Materials:** materials in the possession of a library or museum made or acquired solely for reference or exhibition purposes; (e) **Unsolicited Notices:** notices or invitations received by a state agency that were not solicited by the agency and that are not related to any official action taken, proposed, or considered by the agency; (f) **Preliminary Materials:** drafts, notes, preliminary computations and like materials prepared for the originator’s personal use or prepared by the originator in the name of a person for whom the originator is working; and (7) **Routing:** routing slips and envelopes. Wis. Stats. § 16.61(2)(b).

Personally Identifiable Information (PII). This is information that can be associated with a particular individual through one or more identifiers or other information or circumstances. Wis. Stats. § 19.62(5).

Responsibilities of State Agencies. The term “state agency” is defined as: “any officer, commission, board, department or bureau of state government.” Wis. Stats. § 16.61(2)(d). And “all public records made or received by, or in the custody of, a state agency shall be the property of the state, and these public records may not be disposed of without written approval from the Public Records Board.” Wis. Stats. § 16.61(4).

FOR ADDITIONAL INFORMATION AND ASSISTANCE

Agency personnel should also consult with the following resource staff for additional information and assistance with records management concerns.

Records Officer: Each agency has a designated records officer who serves as liaison to the Public Records Board. The records officer is responsible for agency-wide records management planning, program development, and assistance.

DOA Records Management Section: The DOA Records Management Section provides free training sessions, as needed, on implementation of general records schedules. Further information regarding both training sessions and records management can be accessed by entering the search term “records management section” at the following website: www.doa.state.wi.us

Public Records Board: The board’s Executive Secretary can offer technical assistance and training to assist agencies with records management, including records scheduling and interpretation of schedules.

Archival Repositories: For some records series that have been appraised to have archival value, the disposition will indicate 'transfer to an archival repository.' An archival repository is responsible for processing the records, making them available to researchers, and providing for their safe-keeping and preservation. An official archival repository is one that has been reviewed and designated as

such by the Wisconsin Public Records Board according to Wis Stats. 16.61(13)(b). In general, transferring to an archival repository means transferring records to either the Wisconsin Historical Society (State Archives) or the University of Wisconsin Madison Archives:

Wisconsin Historical Society: The Wisconsin Historical Society (WHS) assists agencies with records management, particularly in identifying the small percentage of records that have historical value.

University of Wisconsin Institution Archives: University of Wisconsin Institutions have delegated authority to operate archives for historical institutional records. Often, the University of Wisconsin archives also function as the focus for records management related activities on the campus.

Overview of WiSMART

WiSMART is the statewide accounting system. The system is host based operating on a mainframe computer managed by the Division of Enterprise Technology within the Department of Administration.

The software on which WiSMART is based is a modified version of the Advantage software developed by American Management System of Fairfax, Virginia. On July 1, 1993, the AMS Government Financial System or GFS, Version 8.0 was installed and implemented. An upgrade of the GFS system was completed May 19, 1995 to Version 8.2. This version has since been renamed by AMS to Advantage 1.0.1. On March 9, 1998, the system was upgraded to the latest version of the AMS software, Advantage 2000.

The state utilizes the following Advantage ledgers: general ledger, budget ledger, collection memo ledger (receipts), projects ledger, and grants ledger, the advanced receivable and fixed asset ledgers. Accounting information, some at a summarized level, is maintained on WiSMART for all State agencies. Agencies enter data either directly on-line or through interfaces processed overnight in batch mode.

Four "interface agencies" rely on their own accounting systems and send data from these systems to WiSMART. Interface agencies include the University of Wisconsin (summarized data), Department of Transportation (detail), the Department of Corrections (summarized) and the Department of Health and Family Services (summarized). All other agencies are using WiSMART as their agency accounting system.

I. Fiscal Administration Records

Fiscal administration includes agency fiscal policy development and implementation, compliance with state fiscal policies as established by the DOA Office of the State Controller, and Legislative Audit Bureau, reporting of financial status and activities, reconciliation of accounts and responses to audits.

90000000 Fiscal Management Subject and Correspondence Files

Records used to support general agency fiscal management (usually arranged alphabetically by subject) including correspondence, memoranda, and reports pertaining to general fiscal matters and internal fiscal policies and procedures.

Retention: Official Record: FIS+4
Retention: Copies EVT (when no longer needed)

Disposition: Destroy for both

Note: Agencies should not use this item for records that are covered by separate authorizations in this series.

90000001 State Fiscal Policies and Procedures Records

Memoranda, rules, orders directives, procedural instructions, regulations, bulletins, notices, and any other instructions issued by oversight organizations or other control agencies which are directive in nature or explain policies or procedures relating to the fiscal administrative responsibilities of the agency's fiscal office. Examples of this type of record are the state accounting manual, the State Controllers newsletter, agency departmental policy manuals, and the following manuals related to the procurement card program: Cardholder manual; Site Administrator and Site Managers Handbook; Bank Implementation Manual. These are ongoing records needed for program management. Only the material that is superseded or deleted is retained for documentation per this series.

Retention: Official Record EVT+3 years (date of supercession of policy or directive)
Retention: Copies EVT (when no longer needed)

Disposition: Destroy for both

90000002 Routine Internal Status and Activity Reports

Internal statistical and narrative reports created by an agency on the routine operations and functions of a fiscal office, including weekly, monthly and quarterly reports for operations, management analysis and planning.

Retention: Official Record EVT (when no longer needed)
Retention: Copies EVT (when no longer needed)

Disposition: Destroy for both

90000003 Non-Routine Financial Reports and Studies

Reports and studies created for fiscal, accounting, and administrative review or analysis by the agency, another state agency, a federal agency or an external party including equity and escrow reports, fringe benefit studies, facility usage reports, cost comparison studies, sales reports, investment practice studies and other special reports or studies.

Retention: Official Record FIS+ 4 years
Retention: Copies EVT (when no longer needed)

Disposition: Destroy for both

90000004 Audit Reports, Agency Responses and Audit Finding Resolutions

Agency copies of audit reports created by the Legislative Audit Bureau, agency internal auditors, and other state, federal or private agencies that monitor, examine, and verify the accounts and fiscal affairs of an agency, and agency responses. OMB Circular A-133 sets the federal standard for retention of audits. This becomes the de-facto standard for all audit reports.

Retention: Official Record EVT+3 years (date of submission to the Federal Clearinghouse designated by OMB for federal programs and date of issuance of final report for state programs)
Retention: Copies EVT (when no longer needed)
Disposition: Destroy for both

90000005 Audit Reports, Agency Responses, and Audit Finding Resolutions - Pass-Through Entities

Agency copies of audit reports created by the Legislative Audit Bureau, agency internal auditors, or other state, federal or private agencies that monitor, examine, and verify the accounts and fiscal affairs of an agency required to be audited by the federal government under OMB Circular A-133. This category also includes audit reports of sub grantees created by independent auditors as well as any work papers and resolution documents created by the state agency responsible for reviewing these audits. The requirement is three years from the date of receipt.

Retention: Official Record EVT+3 years (issuance of final audit report)
Retention: Copies EVT (when no longer needed)
Disposition: Destroy for both

90000006 Reconciliation Work Papers

Intermediate fiscal records of receipts and disbursements used to reconcile accounts, including spread sheets, proof sheets or trail balance work sheets, abstracts of receipts, disbursements, or claims, and other supporting documents related to voucher or procurement card transactions.

Retention: Official Record FIS+4
Retention: Copies EVT (when no longer needed)
Disposition: Destroy for both

90000007 Authorization/Approval for Purchasing Card

Forms and approvals for individuals to obtain procurement card. May include authorizations, cardholder agreements, and related forms to establish accounts.

Retention: Official Record FIS+4
Retention: Copies EVT (when no longer needed)
Disposition: Destroy for both

90000008 New-Credit Card Receipts or Information Received from Sales-Paper

Credit Card receipts and related documentation associated with credit card transactions.

Retention: Official Record: EVT+3 years
Disposition: Destroy

Note: Do not retain copies. High concern for security. See Visa/MasterCard Security program for detailed requirements.

90000009 New-Credit Card Receipts or Information Received from Sales-Encrypted Data

Encrypted data containing credit card numbers or related information associated with transactions.

Retention: Official Record EVT+90 days
Disposition: Destroy

Note: Do not retain copies. Do not maintain information that is not encrypted. High concern for security. See Visa/MasterCard Security program for detailed requirements.

II. Internal Control Records

Internal controls can be defined as “the plan of organization and all of the coordinate methods and measures adopted with an organization to safeguard its assets, check the accuracy and reliability of its accounting data, promote operational efficiency and encourage adherence to prescribed managerial policies.”

90000010 Internal Control Policies and Directives

Final versions of agency policies and directives governing internal control requirements and procedures for agency program units and staff. Includes associated memos, bulletins, and manuals that explain agency internal control policies.

Retention: Official Record EVT+3 years (date the policy directive is withdrawn, revised, or superceded)
Retention: Copies EVT (when no longer needed)

Disposition: Destroy for both

90000011 Vulnerability Assessment Files

Correspondence, memos, survey forms, risk assessments, and reports created and collected during the course of surveys and studies which identify areas of operations susceptible to abuse or misuse.

Retention: Official Record EVT+3 years (date assessment is completed)
Retention: Copies EVT+3 years (date assessment is completed)

Disposition: Destroy

90000012 Internal Control Audit Work Papers

Plans, analysis research materials, draft reports, background materials and related records used to plan and prepare internal control audit reports.

Retention: Official Record EVT+3 years (date of completed audit report)
Retention: Copies EVT+3 years (date of completed audit report)

Disposition: Destroy

90000013 Internal Control Audit Reports

Reports documenting the findings of internal control audits of agency program areas and recommendations for improvements.

Retention: Official Record EVT+3 years (date of completion of the internal control audit for the concerned area)
Retention: Copies EVT+3 years (date of completion of the internal control audit for the concerned area)

Disposition: Destroy for both

90000014 Corrective Action Files

Reports, memos and other records documenting responses by program units to vulnerability assessment reports and to internal audit reports.

Retention: Official Record EVT+3 years (date of final audit report for the concerned area)
Retention: Copies EVT+3 years (date of final audit report for the concerned area)

Disposition: Destroy

90000015 Internal Control Program Subject Files

Reference files used to support the development and administration of agency internal control programs, including reports, plans, articles, policies and procedures, and related material, arranged by subject or topics such as risk management, risk assessment, management practices, operational efficiency and audit methods.

Retention: Official Record EVT+0 years (when obsolete or superceded)
Retention: Copies EVT+0 years (when obsolete or superceded)

Disposition: Destroy

Filing Note: Do not use this item for records that are covered by separate authorizations listed above. If used, agencies should cut off files at the end of each fiscal year and dispose of obsolete records at regular intervals.

III. Payments and Receipts from all Sources except for Capital Improvement and State Building Commission Projects (Covered in Section VII)

This section covers all contract and non-contract source records related to purchases of goods and services or payments of claims including workers compensation payments, except for records of contracts relating to capital construction or land purchases. It also includes source records for employee travel payment files, agency contingent fund payments, procurement card payments and other claims for payment by the state agencies.

This section also covers records associated with receipt of funds by the State of Wisconsin and state agencies including funds received from the federal government.

90000020 Closed/Obsolete - Use 900000021

90000021 Expenditure/Receipts/Accounts Payable and Accounts Receivable Records

Records related to the purchase of goods or services. May include approved claims, procurement record checklists, purchase orders, and other payment history records, invoice requests, merchandise receipts, vendor invoices, agency vouchers, service reports, and other supporting documentation. Also includes records used by an agency accounts payable/claims office to track and monitor the claims and payment process on a daily basis, including manual and automated logs, registers, listings and related records.

Also may include records documenting receipt of funds including forms, vouchers, cash register receipts, receipts remittance forms, cash receipts and attached documentation, invoices, deposit forms, lockbox reports, lists of checks received and accounts receivables.

Note: Agencies may choose to keep some of the purchasing related documentation in a separate purchasing case file. This may include purchase requisitions and justifications, vendor solicitations, requests for proposals, price quotations, contracts, leases, bonds, bid proposals, and specifications. See the Procurement and related General Records Schedule.

Retention: Official Record FIS+ 6 years
Retention: Copies FIS+1 year

Disposition: Destroy for both

IV. Consolidated Federal Funds Requests

The State Controller's Office operates a system to request funds on behalf of numerous state agencies. Currently, the Federal cash Management System (FCM) is used to request approximately 85% of all federal money received by the state. FCM is an SQL-server database system. Prior to FCM the Single Letter of Credit (SLC) system was used to make these requests for federal funds.

This section does not include records related to the actual grant application, which are maintained by individual agencies.

90000030 Single Letter of Credit Monthly Reports

Because grants are received from many federal agencies and cover varying and lengthy grant periods 20-year retention of these microfiche reports is necessary.

Reports include but are not limited to; master file status report; monthly balance report by document number; detail overdraft report; detail revenue report; and detailed expenditure report activity.

Retention: Official Record FIS+10 years

Disposition Destroy

90000031 Single Letter of Credit Daily Reports

Used on a daily basis to determine the draw. The reports show each detailed expenditure by finance account code, payee, voucher number and the file maintenance as it was keyed and the master files updated.

Retention: Official Record FIS+6 years

Disposition Destroy

90000032 Single Letter of Credit Administrative Records

Includes backup documents, receipts, request vouchers, transfer vouchers and miscellaneous records.

Retention: Official Record FIS+6 years

Disposition Destroy

90000033 Federal Cash Management (FCM) System Reports

FCM is a PC-LAN system that provides consolidated federal cash requests. The detail, expenditure, and available to draw reports are used daily to determine the state draw. The reports show each detailed expenditure by aid category, CFDA, major fed aid numbers, CMIA scheduled draws, type of transaction and reference numbers.

Other reports are used to reconcile the day's daily processing.

Quarterly reports provide for the reporting of expenditures from the FCM to the federal financing agency and provides for reconciliation of cash revenues between FCM and the federal financing agency. The monthly ACH report is used in the reconciliation process.

Retention: Official Record FIS+10 years

Disposition Destroy

V. State Banking and Cash Management Related Records

Note: The Cash Management area of the DOA, State Controller's Office is responsible for the custody and disbursement of state money and for the custody and care of securities representing the investments of various state funds deposited with the state under statutory requirements. The DOA acts as registrar for all general obligation bonds and maintains detailed records for such bonds.

90000040 Paid/Canceled Checks - Microfilm/CD ROM

Microfilm/CD images of the front and back of canceled checks are provided by the State's working bank and are the primary media utilized to provide copies of paid checks as 'proof of payment'. The original paper records are retained based on an analysis of the State's exposure to risk due to forgeries or other fraudulent activity. Checks issued by the State of Wisconsin are assigned a letter series as follows:

- A - General Operations
- B - Payroll
- C - UW General/Payroll
- H - Annuities
- I - Rush
- J - W2
- L - Lottery

- M - Child Care
- P - Low Income Energy Assistance
- R - Revenue Refunds
- S - Replacement
- T - Revenue Tax Adjustments
- X - Garnishments

Retention: Official Record EVT+10 years (month paid)

Disposition: Destroy

90000041 Paid/Canceled Checks – Paper

Original paper canceled checks paid under Section 14.58(4), Wis. Stats, and identified by the following letter series:

- A - General Operations
- B - Payroll
- C - UW General Operations/Payroll
- H - Annuities
- I - Rush
- J - Lottery
- M - Child Care
- P - Low Income Energy Assistance
- R - Revenue Refunds
- S - Replacements
- T - Revenue Tax Adjustments
- X - Garnishments

Checks to be retained by the State's working bank for two months and then destroyed.

Retention: Official Record EVT+2 months (month paid)

90000042 Paid/Canceled Checks - Medium Audit Probability - Obsolete

90000043 Paid/Canceled Checks - High Audit Probability - Obsolete

90000044 Paid/Canceled Checks - Not Imaged

In the automated post processing of paid checks at the State's working bank, it is not unusual for checks to 'reject' or to be 'pulled' out of the work process because of mutilation, reconciling problems, original needed for fraud investigation, etc. This results in the original checks not being imaged. In order to insure that there will be a copy of the check available in the future, the original paper checks are returned to the DOA/State Records Center for storage. This RDA provides that the retention for unimaged items is consistent with the retention time period for the imaged items.

Retention: Official Record EVT+10 years (month paid)

Disposition: Destroy

90000045 Checks-Alignment and Control

Alignment and control checks are typically the first and last checks written on a particular warrant register. These checks are used as a control to insure that each check series is written in numerical sequence and that all checks in the sequence are accounted for. These checks are physically marked "VOID".

Retention: Official Record CR+1 year

Disposition: Destroy

90000046 Checks-Voided

Void checks result from errors in the printing or processing of checks. This includes mutilated checks, reprinted checks and blank checks. During check processing it is not unusual to reprint an entire batch of checks when something goes wrong in the printing or post processing operations. These checks are kept in a secure location until destroyed.

Retention: Official Record CR+ 1 month

Disposition: Destroy-Confidential

90000047 Stop Payment Records

Request for Stop Payment (Form DOA-2775 or it's equivalent); related correspondence; State's working bank certification that payment has been stopped; internal reports/files showing check series, payee, amount, date of issue and reissued check information.

Also applies to agency petty cash funds.

Because of potential criminal investigation, Statute of Limitations, S. 893.93 Wis. Stats. dictates that this record series be kept for 6 years.

Retention: Official Record EVT+ 6 years (date batched by month that the stop payment was executed)

Disposition: Destroy

90000048 Forgery Records

Affidavit of Forged Endorsement form (Form DOA-2789 and DOA-2790 or their equivalents); related correspondence with the requesting agency and the State's working bank; internal reports/files showing check series, payee, amount, date of issue and reissued check information.

Also applies to agency petty cash funds.

Because of potential criminal investigation, Statute of Limitations, S. 893.93 Wis. Stats. dictates that this record series be kept for 6 years.

Retention: Official Record FIS+ 6 years

Disposition: Destroy

90000049 Canceled Check Records

State issued checks are typically payable at the State's working bank for 1 year from the date of issue; however, the State continues to have a liability to pay on any check for up to 6 years as provided in the State Constitution. This record series includes records relating to the disposition of unpaid items between the period of time they are 1-6 years old and includes agency requests for reissuance of checks.

Also applies to agency petty cash funds.

Retention: Official Record FIS+ 5 years

Disposition: Destroy

90000050 Municipal Collections Records

Reports typically show amounts collected, statute, amount retained by county/local government and portion sent to state. Reports and remittances include:

DOA 2777 and DOA 2778 Fines, Forfeitures, Assessments, Surcharges and Court Fees -
DOA 2776 Probate and Additional Birth Certificate Fee collected by counties
DOA 2774 Taxes and License Fees collected for dog and marriage licenses.

Also includes related records/files, correspondence and reports.

Retention: Official Record EVT+ 3 years (date report filed)

Disposition: Destroy

90000051 Receipt Collection and Related Records

Daily recap reports of WiSMART accepted receipts for the general and miscellaneous funds showing date, agency, fund, amount and type of deposit (i.e. wire transfer, check, and cash). Detail reports of electronic deposits from the State's working bank. Agency reports of electronically generated incoming funds transfers. Daily and monthly reports including Monthly Statement of Receipts and Disbursements, daily cash journal detailing cash deposits made with the DOA and check receipt logs.

Note: The agency copy of these materials are the auditable documents. See Section III.

Also includes related records/files, correspondence and reports.

Retention: Official Record EVT+ 3 years (date receipt recorded)

Disposition: Destroy

90000052 Disbursement Activity and Related Records

Records relating to the disbursement (check writing) activities of the State as recorded by the DOA at the fund level. Daily recap reports of recorded disbursements for the general and miscellaneous funds showing date, fund, and amount. Detail reports of electronic disbursements from the State's working bank and agency reports of electronically generated outgoing funds transfers.

Many of these reports/records are maintained on microfiche. Also includes related records/files, correspondence and reports.

Retention: Official Record EVT+ 3 years (date disbursement is recorded)

Disposition: Destroy

90000053 Obsolete – Note: Office of State Treasurer will develop separate RDA

90000054 Fiduciary Records and Correspondence

Banks and Insurance companies doing business in the State of Wisconsin are statutorily required to have collateral on deposit with the DOA.

Records include: Reports from the custodian holding the securities; transmittal forms; correspondence regarding account activity; and audit reports as well as related records, correspondence and reports.

Retention: Official Record EVT+ 3 years (date of transaction)

Disposition: Destroy

90000055 General Obligation Bond Records

The DOA, State Controller's Office is responsible for the timely transfer of debt service payments once bonds have been issued. Records are maintained on each issue to verify interest and principle payments. The files include related records, correspondence and reports.

Retention: Official Record EVT+ 50 years (date bond matures or is called)

Disposition: Destroy

VI. Collection Related Records

Note: These are the case files associated with collection and not the records in the accounting system that document specific write-offs.

90000070 Collection Case Files-Delinquent and Uncollectable Accounts

These records include notices of late payment, "dunning" letters, other documentation of collection efforts, payment agreements and the amount of debt defaulted or written off as uncollectable. Also could include documentation of bad debts sent to an outside collection agency and other efforts to tie collection to state or local government programs i.e. computer matching.

Delinquent accounts stay active until a decision is made that there is low probability that the account can be collected. At that point the agency can directly write off the debt from its books or refer the account to a collection agency. If referred to an agency for collection, the agency maintains the delinquent account on its books for an additional period of time. If no payments are received during the time period defined for collection by the agency the account is then written off.

Retention: Official Record EVT+ 7 years
Retention: Copies EVT +1 year
Event in both cases is date account is due, i.e. April 15th for state income tax payments.

Disposition: Destroy for both

VII. Capital Improvement and State Building Commission Projects Accounting Records

Note: Most accounting systems and related records separate capital assets from other fiscal records. The first edition of the Fiscal and Accounting Schedule expressly excluded these types of records. These are the accounting and fiscal related records. These records do not include program related case files such as property related case files or building construction case files.

90000080 Capital Accounting-Accounts Payable Records-Special Federal Requirements

Records may include the following records: acquisitions: capital assets; depreciation schedules; fixed assets; material transfer files; mortgage ledgers; facility/plant ledgers; property detail reports; property inventory reports; and reports on property sold.

Federal regulations for tax exempt bonding requires that expenditure records must be retained for 6 years past the maturity date of a bond. Because expenditures are not assigned immediately there is not an efficient way to file expenditures by specific bond issue. Therefore as most bonds are 20-year maturity bonds and 30 years is the maximum bond maturity length a 30-year retention will cover most records.

Retention: Official Record EVT+30 years (issuance date)
Retention Copies EVT (when no longer needed)

Disposition: Destroy for both

90000081 Capital Accounting-Accounts Payable Records-Projects Not Funded with Tax-Exempt Debt

Records may include the following records: acquisitions: capital assets; depreciation schedules; fixed assets; material transfer files; mortgage ledgers; facility/plant ledgers; property detail reports; property inventory reports; and reports on property sold.

Retention: Official Record EVT+4 years (project closing)
Retention: Copies EVT (when no longer needed)

Disposition: Destroy for both

90000082 Capital Accounting-Project Budget Transactions (Allotments)

Records may include budget-related records for specific capital projects including details by project and sub-project; vendors; and vendor types.

Retention: Official Record FIS+6 years
Retention: Copies EVT (when no longer needed)
Disposition: Destroy for both

VIII. Accounting Reports-WISMART and Agency Accounting Systems

90000090 WiSMART and Agency Accounting/Fiscal Status Reports-AdHoc and Monthly Reports

Accounting/fiscal status reports generated from WISMART reflecting the status of appropriations, expenditures, disbursements, and receipts of an agency. See appendix 4 for listing of the specific reports.

Retention: Official Record FIS+4 years
Retention: Copies EVT (when no longer needed)
Disposition: Destroy for both

Note: EOS "digital" versions of WISMART reports are archived and retained for 7 years.

90000091 End of Year Accounting/Fiscal Status Reports

Accounting/fiscal status reports generated from WISMART or agency accounting systems reflecting the final annual status of appropriations, expenditures, disbursements, and receipts of an agency. Note: Many of these reports are retained in microfiche formats. See appendix 4 for listing of the specific reports.

Retention: Official Record FIS+6 years
Retention: Copies EVT (when no longer needed)
Disposition: Destroy for both

Note: EOS "digital" versions of WISMART reports are archived and retained for 7 years.

90000092 Tax Related Reports

Reports required by state agencies to be filed with the federal Internal Revenue Service, Social Security Administration and state Departments of Revenue related to administration of tax collection. Includes manual warrant print screens, worksheets, and electronic federal tax payment system (EFTPS) input forms, excise and sales tax reports and Form 1099s..

Retention: Official Record FIS+ 6 years
Disposition: Destroy for both

IX. Payroll Fiscal Records

Note: The record series below relate only to those payroll-related records that interface directly with accounting functions. A more complete listing of Payroll related records can be found in the separate general schedule for payroll related records.

90000100 Supplemental Payroll Vouchers

The payroll voucher is used to certify the gross salaries earned, various statutory deductions (either voluntary or mandatory) and net take-home pay for each person employed in a department. Legislative agencies use this payroll form for their monthly payroll. Supplemental payrolls are prepared by the agency payroll office when an employee is over or underpaid or if a paycheck was not generated for an employee on the payroll system. Payroll vouchers must have an authorized signature and must be submitted to DOA for audit and payment. Form DOA 6110 or equivalent is used for this purpose. Documentation may be attached to the submittal.

Retention: Official Record FIS+6 years
Retention: Copies EVT (when no longer needed)

Disposition: Destroy for all

90000101 Payrolls and Payroll Registers

Payroll listings showing gross and net pay, as well as deductions for state employees. These are the basis for all salary payments and are referred to on questions of back pay and income taxes. Also includes payroll voucher signature page for each payroll.

Retention: Official Record CR+4 years
Retention: Copies EVT (when no longer needed)

Disposition: Destroy for both

90000102 Central Payroll Bi-Weekly Payroll Voucher Signature Pages

The official signed payroll authorization for each state agency.

Retention: Official Record FIS+6 years

Disposition: Destroy.

90000103 Wage Action Related Records

State employee wage actions consist of state or federal court ordered wage assignments or earning garnishments, federal IRS levies and Wisconsin Department of Revenue liens. The State of Wisconsin Employees with wage assignments report contains all state employees whom have automated wage assignments. The report shows each individual state employee's name, department of employment, kids pin, gross earnings, and the amount deducted for the wage assignment. The State of Wisconsin Employee garnishment payment report contains automated wage garnishments. The report shows each individual employee's name, department of employment, plaintiff/creditor name and the garnishment amount declared.

Retention: Official Record CR+50

Disposition: Destroy

X. Capital Asset Inventory and Surplus Property Records

Capital assets are defined as individual items with an initial cost of **\$5,000** or more and a **useful life of two years or more**. Inventoried assets must be managed to determine net worth under accrual accounting and may include acquisition information, depreciation schedules, property detail reports and reports on property sold or other disposed.

Inventory management of capital equipment and inventoried supplies ensures efficient and effective control, use and maintenance of state-owned property.

The DOA Division of Enterprise Operations operates the state surplus property program. The UW-Madison operates the SWAP shop to promote reuse of surplus property. The Wisconsin Technical College System Foundation, under DOA supervision, manages the federal surplus property program, for use by state agencies and local units of government.

The DOA State Controller and Legislative Audit Bureau audit use and disposition of capital equipment, supplies and property.

If federal regulations or audit requirements specify a longer retention period agencies are obligated to follow these requirements. Specify these requirements when you prepare your agency specific retention schedule for these circumstances.

These records also have value for risk management and program operations. General schedules complimenting this schedule that cover property liability, property use and control and fleet/vehicle management should be developed.

90000110 Capital Equipment Inventories

Running inventories of capital equipment such as motor vehicles, audio visual equipment, computers, printing and mailing equipment, production copiers, tools, lab equipment, furniture, that describe each piece of property, indicate its location and provide cumulative totals of each type of agency-owned or leased capital equipment. These records may be maintained in computer databases or as manual card files.

Retention: Official Record FIS+4 years
Retention: Copies Evt+0 (no time) Destroy as inventories are superceded or become obsolete.

Note: Running inventories are continually updated. The end of fiscal year (June 30) report is needed for audit purposes.

90000111 Supplies, Commodities and Parts Inventories

Running inventories of non-capital equipment or stocks of expendable materials such as office supplies, computers, commodities, parts and materials. These reports describe the material and indicate current stock balances.

Retention: Official Record FIS+4 years
Retention: Copies Evt+0 (no time) Destroy as inventories are superceded or become obsolete.

Note: Running inventories are continually updated. The end of fiscal year (June 30) report is needed for audit purposes.

90000112 Surplus Property Disposition Records

Records that identify surplus property, expedite its transfer to the SWAP program, if applicable, and track the disposition of property. These records include requests for disposal of surplus property, receipts, copies of reporting forms and supporting documentation that describes the property and the proposed method of disposition. The records might also include acquisition information, depreciation schedules and other reports related to the property/asset being disposed.

Retention: Official Record EVT+3 years for record copy (date property is disposed)
Retention: Copies Event is when no longer needed for administrative reference.

Note: This retention period is consistent with the state's federal property state plan of operation which is approved by the federal General Services Administration. For special items subject to longer retention see the following schedule. If a designated FO is not maintaining these records the agency staff person assigned to coordinate surplus property program must maintain these records.

90000113 Surplus Property Disposition Records-Restricted Disposition Items

Records that identify surplus property, expedite its transfer to the SWAP program, and track the disposition of property for those items with more restrictive requirements than identified above. These records include requests for disposal of surplus property, receipts, copies of reporting forms and supporting documentation that describes the property and the proposed method of disposition.

Retention: Official Record EVT+1 years for record copy (date period of restriction ends)
Retention: Copies Event is when no longer needed for administrative reference.

Note: This retention period is consistent with the state's federal property state plan of operation which is approved by the federal General Services Administration. For special items subject to longer retention see the following schedule. If a designated FO is not maintaining these records the agency staff person assigned to coordinate surplus property program must maintain these records.

90000114 Surplus Property Disposition Records-Non-Compliance Status

Records that identify surplus property, expedite its transfer to the SWAP program, and track the disposition of property for those items that have been declared to in non-compliance with property transfer restrictions. These records include requests for disposal of surplus property, receipts, copies of reporting forms and supporting documentation that describes the property and the proposed method of disposition.

Retention: Official Record EVT+1 years for record copy (date the case is closed)
Retention: Copies Event is when no longer needed for administrative reference.

Note: This retention period is consistent with the state's federal property state plan of operation which is approved by the federal General Services Administration. For special items subject to longer retention see the following schedule. If a designated FO is not maintaining these records the agency staff person assigned to coordinate surplus property program must maintain these records.

Appendix 1: Index of Accounting and Fiscal Related Forms By Associated Retention Schedule

Form #	Form Title	Record Series #	Record Series Title
DOA 4503	Advance Travel Expense Request	90000021	Expenditure/Receipts/Accounts Payable and Accounts Receivable
DOA-4544	Supplemental Payroll Voucher Audit Trail	90000100	Supplemental Payroll Vouchers
DOA-4575	Out of State travel Request/Expense Authorization	90000021	Expenditure/Receipts/Accounts Payable and Accounts Receivable
DOA-4576	Travel Voucher	90000021	Expenditure/Receipts/Accounts Payable and Accounts Receivable
DOA-4577&DOA-4578	Voucher	90000021	Expenditure/Receipts/Accounts Payable and Accounts Receivable
DOA-6149	Wage Assignment Action Notice	90000103	Wage Action Related Records
ST-7	Probate and Additional Certificate Fees	90000050	Municipal Collections Records
ST-31	Affidavit of Forged Endorsement	90000048	Forgery Records
ST-54	Taxes and License Fees	90000050	Municipal Collections Records
ST-60	Request Stop Payment	90000047	Stop Payment Records
ST-83/ST85	Fines, Forfeitures, Assessments, Surcharges and Court Fees	90000050	Municipal Collections Records

Appendix 2: WISMART Reports by Associated Retention Schedule

All Daily and Ad hoc Reports are covered by RDA 900000090 have a retention of FIS+4 years and a disposition of destroy

A601 (BWA6)	DETAIL TRANSACTION LISTING
A61C (BWQG)	TRIAL BALANCE BY ACCOUNTING DIST.-FD/AGY-ALL ORGNS
A61C (BWQF)	TRIAL BALANCE BY ACCOUNTING DIST.-FD/AGY-NO ORGNS
A61C (BWQI)	TRIAL BALANCE BY ACCOUNTING DIST.-AGY/FD-ALL ORGNS
A61C (BWQH)	TRIAL BALANCE BY ACCOUNTING DIST.-FD/AGY-NO ORGNS
A640 (BWA9)	PURCHASE ORDER ACTIVITY DETAIL LISTING BY PO
A643 (BWA3)	SCHEDULED PURCHASE ORDER REPORT
A644 (BWA4)	PURCHASE ORDER REGISTER
A655 (BWA5)	SCHEDULED PAYMENT TURNAROUND REPORT
A656 (BWAR)	UNSCHEDULED PAYMENT TURNAROUND REPORT
A657 (BWA7)	VOUCHER PAYMENT CHECK REGISTER
A68A (BWAM)	CASH DISBURSEMENT REGISTER
A690 (BWAN)	CASH DISBURSEMENT REGISTER
A69A (BWA8)	CASH RECEIPT REGISTER
AD35915A (BWAS)	INTERFACE SUSPENSE FILE LOAD REJECT REPORT
AD36201 (BWAV)	DAILY WISMART SUSPENSE FILE REPORT
AD36920A (BWAU)	SB INTERFACE ERROR REPORT
AD36920I (BWAJ)	INTERFACE ERROR REPORT
AD36921 (BWAH)	INTERFACE BRIDGE CONTROL REPORT
E644 (BWA2)	PURCHASE ORDER REGISTER
EF01 (BWAC)	EFT SCHEDULED TURNAROUND REPORT
EF02 (BWAG)	EFT UNSCHEDULED PAYMENT TURNAROUND REPORT
EF03 (BWAL)	VOUCHER PAYMENT EFT REGISTER
EFCG (BWAJ)	EFT TAPE REGISTER
EFPN (BWAJ)	EFT PRENOTE REPORT
	Note: WHOLE REPORT PRINTED FOR TREASURY
T010 (BWAB)	APPROPRIATION TABLE DETAIL-(EVEN FY)
T010 (BWFB)	APPROPRIATION TABLE DETAIL-(ODD FY)

Appendix 2: WISMART Reports by Associated Retention Schedule

All Daily and Ad hoc Reports are covered by RDA 90000090 have a retention of FIS+4 years and a disposition of destroy

A40A (BWM4)	DETAIL LIST OF ENCUMBRANCES VS EXPENSES BY ACCTNG
A601 (BWM6)	DETAIL TRANSACTION LISTING
A614 (BWM5)	SUMMARY TRIAL BALANCE BY FUND
A640 (BWM9)	PURCHASE ORDER ACTIVITY DETAIL LISTING BY PO
A651 (BWMB)	AGED OPEN PAYMENT VOUCHERS BY VENDOR
A68A (BWNM)	CASH DISBURSEMENT REGISTER
AD36071 (BWPW)	DOR MUNICIPALITY VENDOR TABLE(ADDRESS CHANGES)
AD37111 (BWMD)	PROJECT EXPENDITURE SUMMARY
AD37117 (BWMF)	FINANCIAL STATUS REPORT—SUMMARY
AD37118 (BWMH)	FINANCIAL STATUS REPORT-ENCUMBRANCE BALANCE
AD37119 (BWNN)	FINANCIAL STATUS REPORT--EXPENDITURES FISCAL
AD3711A (BWNR)	PROJECT SUMMARY REPORT BY AGENCY AND PROJECT
AD3711B (BWNS)	PROJECT SUMMARY REPORT BY AGY AND PROJ #
AD37120 (BWMI)	FINANCIAL STATUS REPORT-EXPEND CURRENT MONTH
AD37125 (BWMJ)	DETAIL REVENUE REPORT
AD37129 (BWMK)	FEDERAL AID REVENUE DETAIL REPORT
AD3712A (BWPA)	PROJECT TRANSACTIONS DETAIL ACCOUNTING REPORT
AD3712B (BWPB)	PROJECT TRANSACTIONS DETAIL ACCOUNTING REPORT
AD37130 (BMMM)	FEDERAL AID ENCUMBRANCE DETAIL REPORT
AD37131 (BWMN)	FEDERAL AID EXPENDITURE DETAIL REPORT
AD37132 (BWND)	FEDERAL AID REVENUE SUMMARY REPORT
AD37134 (BWFQ)	APPROPRIATION TABLE DETAIL REPORT-ODD FY
AD37134 (BWMQ)	APPROPRIATION TABLE DETAIL REPORT-EVEN FY
AD37135 (BWFR)	APPROPRIATION TABLE SUMMARY REPORT--ODD YEAR
AD37135 (BWMR)	APPROPRIATION TABLE SUMMARY REPORT--EVEN YEAR
AD37143 (BWMS)	SUMMARY TRIAL BALANCE BY AGENCY-FUND
AD37144 (BWMT)	SUMMARY TRIAL BALANCE BY FUND-AGENCY
AD37148 (BWMU)	SUMMARY TRIAL BALANCE BY FUND-AGENCY
AD37155 (BWMV)	MONTHLY DETAIL EXPENDITURES REPORT
AD37156 (BWMW)	FINANCIAL STATUS REPORT--ENCUMBERANCE BALANCE
AD37159 (BWN1)	FEDERAL AID FX DETAIL ACCOUNTING REPORT
AD37161 (BWNE)	REVENUE SOUCE SUMMARY REPORT(AR30A)-ARS
AD37162 (BWNF)	PAST DUE RECEIVABLE DETAIL REPORT(AR31A)-ARS
AD37163 (BWNG)	SUMMARY AGING REPORT BY CUSTOMER(AR32A)-ARS
AD37164 (BWNI)	CUSTOMER CREDIT BALANCE REPORT(AR34A)-ARS
AD37165 (BWNJ)	COLLECTION AGENCY DETAIL REPORT(AR35A)-ARS
AD37166 (BWNK)	RECEIVABLE WRITE-OFF REPORT(AR36)-ARS
AD37168 (BWPC)	FINANCIAL STATUS REPORT—SUMMARY
AD37169 (BWNT)	FINANCIAL SUMMARY ACROSS ACTIVITIES
AD37173 (BWNV)	W9 VENDOR FILLING REPORT ON WISMART VENDOR FILE
AD37175 (BWPD)	FISCAL YEAR TO DATE DETAIL REVENUE REPORT
AD37177 (BWMG)	DETAILED ENCUMBRANCE REPORT
AD37178 (BWPX)	APPROPRIATION STATUS REPORT BY FUND/AGENCY
AD37179 (BWPY)	APPROPRIATION STATUS REPORT BY AGENCY/FUND
AD37181(BWQ2)	RECEIVABLE BY APPROPRIATION REPORT—ARS
AD37202 (BWN1)	1099 VERIFICATION REPORT
AD37204 (BWMZ)	ORGANIZATION LEVEL 2-YEAR TO DATE DETAIL
AD37205B (BWNO)	YTD DETAL TRNS. FOR ACTVS. BY ORGN (2)
AD37205E (BWNP)	YTD DETAL TRNS. FOR ACTVS. BY ORGN (2)
AD37206 (BWNW)	ORGANIZATION LEVEL 5- YEAR TO DATE DETAIL
AD37207 (BWMY)	CLOSED CARRYOVER ENCUMBRANCES
AD37208B (BWNX)	YTD SUMMARY BALANCES OF ACTV FOR ORG LEVEL 2
AD37208E (BWN1)	YTD SUMMARY BALANCES OF ACTV FOR ORG LEVEL 5
AD37210 (BWNZ)	YTD SUMMARY BALANCES AT ORGANIZATION LEVEL 4
AD37211 (BWPB)	YTD SUMMARY BALANCES AT ORGANIZATION LEVEL 3
AD37213A (BWPB)	YTD SUMMARY BALANCES OF APPR FOR ORG LEVEL 1

AD37213B (BWPH)	YTD SUMMARY BALANCES OF APPR FOR ORG LEVEL 2
AD37213C (BWPI)	YTD SUMMARY BALANCES OF APPR FOR ORG LEVEL 3
AD37213E (BWPJ)	YTD SUMMARY BALANCES OF APPR FOR ORG LEVEL 5
AD37214B (BWPK)	ANNUAL EXPENDITURES BY BUDGETARY SUB UNIT ORGN (2)
AD37214E (BWPL)	ANNUAL EXPENDITURES BY BUDGETARY SUB UNIT ORGN (5)
AD37216 (BWMX)	MINORITY VENDOR BUSINESS ACTIVITY
AD37223 (BWPM)	ACQUISITION DETAIL TRNS FOR APPR. BY ORGN. (5)
AD37224 (BWPN)	YTD SUMMARY BALANCES AT SUB ORGANIZATION LEVEL 5
AD37225 (BWPO)	YTD DETAIL TRNS. FOR ACTVS. BY ORGN (5)
AD37226 (BWPP)	ORGANIZATION LEVEL 5 - YEAR TO DATE DETAIL
AD38050 (BWN2)	APPROPRIATION ALLOTMENT LINE INCONSISTENCY REPORT
AD38052 (BWN3)	NEGATIVE APPROPRIATION UNIT BALANCE REPORT
AR33 (BWNH)	SUMMARY AGING REPORT BY AGENCY-ARS
AR37 (BWNL)	COLLECTION AGENCY PERFORMANCE REPORT-ARS
ARCH LIST (BWMC)	LISTING OF ARCHIEVED WISMART REPORTS
E641 (BWN6)	AGED OPEN PURCHASE ORDERS EVEN FISCAL YEAR
F100 (BWN7)	BALANCE SHEET
F120 (BWN8)	STATEMENT OF REVENUE-BUDGETED AND ACTUAL
F130 (BWN9)	STATEMENT OF EXPENDITURES AND ENCUMBRANCES
F140 (BWNQ)	STATEMENT OF REVENUE AND EXPENSE
G100 (BWNA)	FED AID EXPENDITURE, ENCUMBRAND SUMMARY REPORT
PCRD-ERR (BWQ1)	P-CARD UNIQUE ID MISMATCH ERROR REPORT
PCRD-SUM (BWPZ)	P-CARD BILLING SUMMARY REPORT
TRAVL2 (BWNC)	TRAVEL ADVANCE REPORT
VENDOR 2 (BWPR)	U.W. MADISON VENDOR NO 396006492
VENDOR 3 (BWPS)	FOREIGN VENDORS
VENDOR 4 (BWPT)	MUNICIPALITIES
VENDOR 5 (BWPU)	NON PROFIT
VENDOR 6 (BWPV)	VENDORS WITH MORE THAN 37 ADDRESSES
VENDOR1 (BWPQ)	U.W. CAMPUS VENDOR NO 396006461

Appendix 2: WISMART Reports by Associated Retention Schedule

All year end Reports are covered by RDA 90000091 have a retention of FIS+6 years and a disposition of destroy

BWMP--AD38063	EXPENDITURES FOR 1099 REPORTING
BWS1--AD38079--	SUMMARY TRAIL BAL-GAAP--FD/AGY
BWS2--AD38055-1	B2 SYSTEM DOWNLOAD AP CREATION REPORT
BWS3--AD38055-2	APPROPRIATION UNIT/B2 ALLOTMENT LINE INCONSISTENCY RPT
BWS4--AD38055-3	B2 SYSTEM DOWNLOAD ERROR REPORT
BWS5--AD37119	FINAL STATUS REPORT-EXPENDITURES FISCAL YEAR TO DATE
BWS7--AD37170A	EXISTING GRANTS ON AGFA WITH PURGE-FLAG STATUS
BWS8--AD37171	PURGE-FLAGGED GRANTS
BWSA--AD38087A	CLOSED CAPITAL PROJECTS
BWSB--AD38087B	CLOSED NON-CAPITAL PROJECTS
BWSC--A614	SUMMARY TRIAL BALANCE BY FUND
BWSD--M4VOUPAY	GAAP VOUCHERS PAYABLE
BWSE--AD38088	PROJECT PURGE ASSURANCE REPORT 4
BWSF--AD38089	PROJECT PURGE ASSURANCE REPORT 1
BWSG--AD38090	PROJECT PURGE ASSURANCE REPORT 2
BWSI--AD38092	PURGED PROJECT SUMMARY REPT BY AGENCY AND PROJECT
BWSJ--AD38093	PURGED PROJECT SUM REPT BY AGENCY/GOV WIDE PROJ NO
BWSK--AD38094	DELETED PROJ TRANS DETAIL ACCTNG BY AGENCY AND PROJ
BWSL--AD38095	DELETED PROJ TRANS DET. ACCT BY AGCY/GOV WIDE PROJ NO

Notes:

1. As of January 2004 the State Controllers Office changed the archive period from 7 to 5 years to comply with the RDA standards. This is true for daily, monthly and procurement card reports.
2. Some of these reports may not be available to agencies. Also preliminary reports are generated that are used for reconciling the end of the fiscal year. There is a mini preliminary reporting process which only generates a few of the monthly closing reports and a full preliminary reporting process which creates all of the same reports for a monthly close
3. None of these reports have secondary historical value. Agencies should destroy these when the designated retention period is reached.

Appendix 3: Summary of Approved Statewide General Records Schedules- June 2006

I. Purchasing and Procurement General Records Schedule, April 2003

RDA #90100-90135

Covers all purchasing related records including purchase orders, bids, contracts, case files, and various reports that are required by the State Bureau of Procurement.

Covers all state agencies including UW System Administration and UW institutions.

II. General Records Schedule: Payroll and Related Records, Revised 2nd Edition, November, 1997

RDA #90200-90217

Includes DOA Central Payroll data, and payroll related records such as leave accounting records, pay adjustment records, and pay withholding authorizations for tax and benefit purposes.

Does not include UW System Administration and UW institutions that are not directly tied to DOA payroll, However UW System Administration has developed it's own general records schedule for payroll related records at UW Madison and all other UW institutions.

III. Worker's Compensation and Related Records, Revised July 1997

RDA #90300-90311

Includes all related records such as near miss reports, Workers Compensation claim files, and incident reports.

Covers all state agencies including UW System Administration and UW institutions.

IV. General Records Schedule: Data Security and Related Records, July 2001

RDA #90400010-90400110

Includes all records related to security associated with access to computer related resources. Records include access control, completed confidentiality forms, logon requests, ACF2 Security Handbook, and security reports.

V. General Records Schedule: Common Records in Wisconsin State Agencies and Local Units of Government, May 2002

RDA #90500000-90500006

Includes common records in the following areas: routine activity/production reports for individuals; organizing tools; and routine materials such as transitory files and mailing address lists.

This schedule applies to all state agencies and UW institutions. It also applies to all local units of government.

VI. General Records Schedule: Motor Vehicle Management Records, May 1999

RDA Fleet 001-014

Includes motor vehicle related subject files; project files and correspondence files. Also includes records related programs such as ride sharing and the state vanpool program. Also includes all records related to vehicle acquisition and disposition, maintenance, assignment and utilization and motor vehicle incident/accident reports.

VII. Personnel and Related Records, July 1999

Includes over 140 types of personnel related records broken down into specific personnel related functions. Covers records at the Department of Employee Relations (now called Office of State Employment Relations), agency central human resources (personnel) departments and records maintained by supervisors related to personnel functions.

VIII. Budget and Related Records, March 2002

Includes 41 types of operating budget related records. Does not include the capita budget related records. A separate schedule is being developed for these records

General schedules are listed as a major category on the Public Records Board's Home Page. The address is:
http://www.doa.state.wi.us/section_detail.asp?linkcatid=231&linkid=1&sname=Business%20in%20DOA

If you need further assistance contact your agency records officer or the DOA Records Management Section at 266-2996 or 266-2770.

Appendix 4: Fiscal and Accounting General Schedule Record Series Summary Information

RDA #	Record Series Title	Retention
90000000	Fiscal Management Subject and Correspondence File	FIS+4
90000001	State Fiscal Policies and Procedures Records	EVT+3
90000002	Routine Internal Status Reports	EVT
90000003	Non-Routine Financial Reports and Studies	FIS+4
90000004	Audit Reports, Agency Responses and Audit Finding Resolutions	EVT+3
90000005	Audit Reports, Agency Responses and Audit Resolutions-Pass Through Entities	EVT+3
90000006	Reconciliation Work Papers	FIS+4
90000007	Authorizations/Approval for Purchasing Card	FIS+4
90000008	New-Credit Card Receipts or Info Received from Sales-Paper	EVT+90 days
90000009	New-Credit Card Receipts or Info Received from Sales-Electronic Encrypted Data	EVT+90 days
90000010	Internal Control Policies and Directives	EVT+3
90000011	Vulnerability Assessment Files	EVT+3
90000012	Internal Control Audit Work Papers	EVT+3
90000013	Internal Control Audit reports	EVT+3
90000014	Corrective Action Files	EVT+3
90000015	Internal Control Program Subject Files	EVT
90000020	Obsolete	
90000021	Expenditure/Receipts/Accounts Payable and Accounts Receivable Records	FIS+6
90000030	Single Letter of Credit Monthly Reports	FIS+10
90000031	Single Letter of Credit Daily Reports	FIS+6
90000032	Single Letter of Credit Administrative Records	FIS+6
90000033	Federal Cash management (FCM) System Reports	FIS+10
90000040	Paid/Canceled Checks-Microfilm CD ROM	EVT+10
90000041	Paid/Canceled Checks-Paper	EVT+2 months
90000042	Obsolete	
90000043	Obsolete	
90000044	Paid/Cancelled Checks-Not Imaged	EVT+10
90000045	Checks-Alignment and Control	CR+1
90000046	Checks-Voided	CR+1 month
90000047	Stop Payment Records	EVT+6
90000048	Forgery Records	FIS+6
90000049	Canceled Check Records	FIS+5
90000050	Municipal Collections Records	EVT+3
90000051	Receipt Collection and Related records	EVT+3
90000052	Disbursement Activity and Related record	EVT+3
90000053	Obsolete	
90000054	Fiduciary Records and Correspondence	EVT+3
90000055	General Obligation Bond Records	EVT+50
90000070	Collection case Files-Delinquent and Uncollectible Accounts	EVT+7

RDA #	Record Series Title	Retention
90000080	Capital Accounting-Accounts Payable Records-Special Federal Requirement	EVT+30
90000081	Capital Accounting-Accounts Payable Records-Projects Not Funded with Tax Exempt Debt	EVT+4
90000082	Capital Budget-Project Budget Transactions (Allotments)	FIS+6
90000090	WISMART and Agency Accounting Reports-Fiscal Status Reports-Ad hoc and Monthly Reports	FIS+4
90000091	End of Year Accounting /Fiscal Status reports	FIS+6
90000092	Tax Related reports	FIS+6
90000100	Supplemental Payroll Vouchers	FIS+6
90000101	Payrolls and Payroll Registers	CR+4
90000102	Central Payroll Bi-weekly Payroll Voucher Signature Pages	FIS+6
90000103	Wage Action Related Records	CR+50
90000110	Capital Equipment Inventories	FIS+4
90000111	Supplies, Commodities and Parts Inventories	FIS+4
90000112	Surplus Property Disposition Records	EVT+3
90000113	Surplus Property Disposition Records Restricted Disposition Items	EVT+1
90000114	Surplus Property Disposition Records-Non compliance	EVT+1

Appendix 5: Agency Agreement to Use General Schedule-New Policies and Procedures

Currently when the Public Records Board (PRB) approves a general records schedule the implementation by each state agency is assumed. This new policy, effective March 1, 2006 requires an affirmative act on the part of agencies to adopt for their internal use General Records Schedules (GRS) approved by the Board.

Policy Statement

General records retention schedules, GRS, are a mechanism for systematic retention and disposition of similar types of records across State government. GRS's eliminate the necessity for agencies to develop and seek approval of their own retention schedules. They lend consistency to record keeping across state government and provide assurance of accountability to the public. The PRB supported the development of and approved several GRS in several functional areas. This policy statement outlines a process that State agencies must use to adopt for their internal use any GRS approved by the PRB.

Any state agency (including UW System Administration and all UW campuses) may adopt any or all of the authorizations in any general schedules approved by the PRB and identified for use by state agencies provided the agency head or deputy and agency records officer notifies the Board in writing of the intent to use the schedule. Adopting a Board approved GRS means that the agency agrees to implement the retention and disposition recommendations noted for each records series in the particular GRS. State agencies must choose one of the following options with regard to the adoption of GRS's:

- 1- **Opt in** Agreeing to opt in means the state agency agrees to use the recommendations noted in the GRS for its records.
- 2- **Opt in with revisions** State agencies choosing this alternative would agree to the recommendations of the GRS, but they will submit to the PRB a list of records series with retention and disposition recommendations that vary from the GRS. It is recognized that State agencies may have in some areas the need to retain items for a different period of time than that recommended by the GRS.
- 3- **Opt out** If a State agency opts out of adopting a GRS, it must then within six months in accordance with Wis. Stat. 16.61 provide specific retention schedules for any record it maintains in the functional area covered by the GRS.

State agencies should be aware that current law (Wis. Stat. 16.61) requires authorization of the Board to destroy any state agency records. Therefore if a state agency chooses to opt out entirely or partially of any existing general schedule, they may not destroy any records until separate records disposition authorizations (RDA's) are prepared by the state agency and approved by the Board.

Implementing General Records Schedules

After adoption and notification, state agencies may use the identified general schedule for any applicable records in its custody. This means that following notification, records may be disposed on a continuing basis, provided that the minimum retention time period identified in the schedule has been met. If a general schedule identifies a record series with a disposition of transfer to an archival repository, those records must be offered to the archival repository rather than being destroyed. Disposal or transfer of records is contingent on record destruction restrictions contained in Wis. Stat. 19.35 (5) (Open Records Law). No records may be destroyed if litigation or audit involving these records has commenced.

State agencies may discontinue the use of all or portions of any general schedule, but the agency records officer must first notify the Board of the discontinuance. When an agency discontinues use of a general schedule (in whole or part), the records controlled by the applicable record series may no longer be destroyed or transferred until separate records disposal authorizations are prepared by the state agency and approved by the Board.

Discussion

The Board is implementing this new requirement to strengthen state agency compliance with records retention law and to increase efficiency in state records management. The requirement will be implemented on a “day forward” basis as the Board approves either new or updates to existing general schedules.

An approval form will be issued along with each approved general schedule. The form will identify the functional area (for example Fiscal and Accounting; Personnel; Information Technology) covered by the general schedule and have check boxes for the agency to affirm their intent to opt in to the entire general schedule, opt in with revisions or opt out all together. The form will have signature blocks for the Agency Head, Agency Records Officer, Board Executive Secretary and the State Archivist.

Agencies should not opt out of a GRS because your agency does not create or use all the types of records contained in a schedule. Agreeing to follow the record retention and disposition requirements within a GRS does not obligate an agency to create records. It only requires that records be retained in accordance with the retention time periods and dispositions if such records exist.

Since the general schedule contains the minimum time periods, the most likely reason that an agency will not use the time periods is because they have a business need to keep the records longer. The Public Records Board will not approve retention time periods in separately submitted record schedules shorter than those contained in the general schedule.

If a record series in a general schedule is identified as having potential historical value, that determination stays with that record series if an agency chooses not to adopt the general schedule. This means that if an agency proposes a separate schedule they should assume that the disposition for the series will be transfer to an archival repository, rather than destroy.

Agency compliance with records retention requirements is existing state law. Therefore agencies that choose to opt out of all or parts of a general schedule may not destroy any records that are controlled by these record series until the agency has prepared separate records disposal authorizations which are then approved by the Public Records Board.

For More Information Contact:

Steve Hirsch, Executive Secretary
Public Records Board
608 266-2996
Steve.hirsch@wisconsin.gov
March 29, 2006

Notification of General Records Schedule Adoption

Schedule Title: _____ Date: _____

Instructions:

Complete and send the original and 2 copies to: State Archivist, Wisconsin Historical Society (WHS), 816 State St., Madison, WI 53706.

- Do not opt out of a record series because your agency does not create or use these types of records. Signing the form does not obligate an agency to create records. It only requires that records be retained in accordance with the retention time periods and dispositions if such records exist.
- Please attach a brief narrative explaining your rationale for opting out of each record series. Examples: Increased retention needed for business purpose, or federal or state regulation requires longer retention. When a separate schedule is prepared, identify that the record series is in lieu of the general schedule and cross reference the specific series.

NOTE: Destruction or transfer of records is not permitted until this form is signed by the WHS and the Public Records Board.

State Agency: _____

Address: _____

This is to notify the Wisconsin Historical Society and the Public Records Board that the state agency named above has reviewed the general records schedule.

Check appropriate box(es):

- The State Agency adopts the entire schedule.
- The State Agency opts out of the entire schedule.
(All applicable records disposition must cease until separate RDAs are developed and approved by the Public Records Board.) Please attach a brief narrative explaining your rationale.
- The State Agency opts out of the following record series.
Please list identifying the specific RDA numbers and titles:

In those areas not covered, all records disposition will cease until separate RDAs are developed and approved.

Agency Head/Deputy Signature	Date Signed
Agency Records Officer Signature	Date Signed

The Public Records Board and Wisconsin Historical Society acknowledge your Notification of Adoption. You are hereby authorized to retain, transfer, and dispose of records as indicated on the schedule.

State Archivist Signature	Date Signed
PRB Executive Secretary Signature	Date Signed