

Nevada Local Government Retention Schedule

Auditor

Section Number

C-1002

Accounts Payable

LRDA Number 2007-0090

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series consists of records documenting local government expenditures. Series may include but is not limited to computer reports, invoices, statements, vouchers, purchase orders, payment authorizations, receipts, canceled checks or warrants, and similar records.	Five (5) fiscal years from the end of the fiscal year to which the record pertains.	NRS 354.290, NAC 239.165 (1)(2)	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information, such as by shredding, degaussing, etc. (See NAC 239.165 (1)(2)).	Address public-access issues with your records manager, records management officer, records management review committee, or other custodian of records [NRS 239.121(1)].

Accounts Receivable (Revenue)

LRDA Number 2007-0091

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series documents revenues collected or owed by vendors, citizens, organizations, governments, and others to be credited to accounts. Also documents billing and collection of moneys. Series may include but is not limited to copies of reports, receipts, invoices, awards, logs, lists, summaries, adjustments, statements, and similar records.	Five (5) fiscal years from the end of the fiscal year to which the record pertains.	NRS 354.290, NAC 239.165 (1)(2)	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information, such as by shredding, degaussing, etc. (See NAC 239.165 (1)(2)).	Address public-access issues with your records manager, records management officer, records management review committee, or other custodian of records [NRS 239.121(1)].

Annual Audits

LRDA Number 2007-0092

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series documents annual audits of the financial position of the local government conducted by auditors in accordance with statutory requirements described in NRS 354.624. Subjects usually include accounting principles and methods, the accuracy and legality of transactions, accounts, etc., and compliance with requirements, orders, and regulations of other public bodies pertaining to the financial condition or operation of the local government. Information includes accountant's summary, combined financial statements, schedules, balance sheet details, comments, recommendations, and related data.	Three (3) fiscal years from the fiscal year to which the record pertains.	NRS 354.624	None	None

Annual Statement to State Controller

LRDA Number 2007-1654

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series consist of an annual statement submitted to the State Controller showing the indebtedness of the county, the amount of cash in the county treasury, a careful estimate of the value of all property owned by the county, the aggregate value of the real and personal property in the county, (as shown by the last assessment roll) stating each separately, the rate of taxation in such year in the county and the number of registered voters, and the amount of taxes assessed, stating the portion, if any, which was delinquent.	Five (5) fiscal years from the date statement is submitted to the State Controller. Review for historical value.	NRS 354.320	None	None

Audit Reports

LRDA Number 2007-0094

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
Annual or special reports prepared by external auditors examining and verifying the local government's financial activities or the financial activities of a fund, department or other component of the local government.	Three (3) fiscal years from the fiscal year to which the record pertains.	NRS 354.624	None	None

Auditors Policy and Procedures Manual

LRDA Number 2007-1299

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
These types of manuals document the policies, procedures, rules, and regulations governing the auditing process and may contain: policy statements, auditing standards and controls, state, federal, and local guidelines, laws and regulations, and similar documents.	Six (6) calendar years after superseded. Review for historical value.	NRS 11.190 1(b)	None	None

Fee books

LRDA Number 2007-0095

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
Record of all fees collected, showing amount, from whom collected, for what purpose collected and date of collection.	Five (5) fiscal years from last entry.	NRS 251.030	None	None

Monthly Statement to Governing Body

LRDA Number 2007-0096

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series documents the amount of outstanding warrants against and the available balance in each county, state and special fund, together with an analysis of revenues and expenditures for the previous quarter by account and fund.	Five (5) fiscal years from the fiscal year to which the record pertains.	NRS 354.290	None	None

Tax Deeds

LRDA Number 2007-0097

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series documents the conveyance of property to purchasers of real property sold for delinquent taxes. This series may include, but is not limited to, information on the total amount of all the delinquent taxes, penalties, interest and administrative costs which were paid for the execution and delivery of the deed, the year for which the property was assessed and sold to the county at preliminary sale, a full description of the property and the name of grantee, correspondence, and similar documents.	Five (5) fiscal years from the end of the fiscal year to which the record pertains.	NRS 354.290, NAC 239.165 (1)(2)	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information, such as by shredding, degaussing, etc. (See NAC 239.165 (1)(2)).	Address public-access issues with your records manager, records management officer, records management review committee, or other custodian of records [NRS 239.121(1)].

Treasurer's Receipts (duplicates)

LRDA Number 2007-0098

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This is documentation received from the County Treasurer on the source and amount of all receipts, apportionments to, payments from, and balances in all funds established under NRS 354.604.	Five (5) fiscal years from the end of the fiscal year to which the record pertains.	NRS 354.290, NRS 354.604	None	None