

*Committee Packet for
The "State Records Committee"
October 8, 2014*

● **Agenda:**

Introductions and Roll Call:

Chairman Scott Anderson

PUBLIC COMMENT:

AGENDA ACTION ITEMS:

Item Number 1:

Chairman Scott Anderson

Review, correct if necessary and approve the minutes for the September 10, 2014 meeting.

Item Number 2:

Robert van Straten

For possible action: Discuss, review and act upon the records retention schedule for:

General Records Retention and Disposition Schedule		Schedule 100
RDA#	Title	Committee Action
2006054	Licensing: Complaint and Investigations Files	Modify this RDA
2006137	Licensing: Disciplinary Files	Delete this RDA
2006059	Licensing: Professional and Occupational Licensing	Modify this RDA
2014205	Licensing: Professional and Occupational Licensing, Renewals	New RDA
2014216	Licensing: Enforcement actions against unlicensed activities	New RDA

Records Officials: Jeff Kintop and Daphne DeLeon (NSLA)

Item Number 3:

Robert van Straten

For possible action: Discuss, review and act upon the records retention schedule for:

Department of Taxation, Audit Division		Schedule 1200200
RDA#	Title	Committee Action
1998052	Deferred Tax Records	Modify and Transfer this RDA
1993060	"Q" Clearance	Delete this RDA
1993053	400 Numbers Assignment Book	Delete this RDA
1993063	Audit Division Statistics file	Delete this RDA
1993056	Audit Lead Files	Delete this RDA
1993058	Auditor Selection List	Delete this RDA
1993059	Auditors Monthly Itineraries	Delete this RDA
1993052	Docket Numbers - Assignment Book	Delete this RDA
1993062	Individual Auditor Statistics	Delete this RDA

Records Officer: Nicolas Wilhelm

Item Number 4:

Robert van Straten

For possible action: Discuss, review and act upon the records retention schedule for:

Department of Taxation, Revenue Division		Schedule 1200909
RDA#	Title	Committee Action
1998045	Cancelled Compliance Holders	Delete this RDA
1998047	Companies Holding a Valid Certificate of Compliance	Delete this RDA
1998048	Compliance Holders Needing 1st Renewal Notice	Delete this RDA
1998049	Compliance Holders Needing 2nd Renewal Notice	Delete this RDA
1998050	Controlled Substance Files	Delete this RDA
1998051	Daily Money Received - Liquor Taxes	Delete this RDA
1998054	Fee Receipts	Delete this RDA
1998055	Fiscal Year Imports of Beer, Wine and Liquor	Delete this RDA
1998057	Importers Alpha List	Delete this RDA
1998058	Importers Requiring a Renewal of License	Delete this RDA
1998060	Liquor Compliance Holders, Numeric	Delete this RDA
1998061	Monthly Importers of Liquor Over 22 Percent	Delete this RDA
1998062	Monthly Imports of Beer, Wine and Liquor - Liquor Tax Roll	Delete this RDA
1998063	Monthly Revenue Statistical Information	Delete this RDA
1998065	Outstanding Debits and Credits	Delete this RDA
1998067	Sales and Use Tax Files	Delete this RDA
2014217	Tax Administrative Records	New RDA

Records Officer: Nicolas Wilhelm

Item Number 5:

Chairman Scott Anderson

For possible action: Discuss future agenda items.

INFORMATION ITEMS

- Question about GCB records resolved.

PUBLIC COMMENT: Comment may be limited to 5 minutes at the discretion of the Chairman.

Item Number 6:

Chairman Scott Anderson

For possible action: Confirm the time and location of the next meeting.

The next proposed meeting is scheduled to be held in the Board Room of the Nevada State Library and Archives Building, 100 North Stewart Street, Carson City, Nevada, date to be determined.

ADJOURN

Agenda Item 1: Review and approve the minutes for August 13, 2014



The Committee to Approve Schedules for the Retention and Disposition of Official State Records

The "State Records Committee"

Minutes for September 10, 2014

Introductions and Roll Call:

Chairman Scott Anderson

The Chairman called the meeting to order at 1:17 PM. He asked everyone to introduce themselves.

Attendance Roll Committee Member	Present
Scott Anderson, Chairman, for Ross Miller, Secretary of State	Yes
Sarah Bradley for Catherine Cortez-Masto, Attorney General	Excused
Daphne DeLeon, Nevada State Library and Archives	Yes
Maud Naroll for Julia Teska, Department of Administration	Yes
Jim Earl for Dave Gustafson, Enterprise Information Technology Services	Yes
Margie Kassebaum, Governor's Appointee	Excused
Staff	
Jeffrey Kintop, Assistant Administrator for Archives and Records, NSLA	Excused
Teri J. Mark, State Records Manager, NSLA	Yes
Cynthia Laframboise, State Archives Manager, NSLA	Yes
Robert H. van Straten, Senior Records Analyst, NSLA	Yes
Jerry Lindsay, Senior Records Analyst, NSLA	Excused
Michelle Byrne, Administrative Assistant, NSLA	Yes
Sara Martel, Records Manager, NDOT	Yes
Guests	
Barbara Bolton, Gaming Control Board	Yes

PUBLIC COMMENT

There was no public comment.

AGENDA ACTION ITEMS:

Item Number 1:

Chairman Scott Anderson

Review, correct if necessary and approve the minutes for the August 13, 2014 meeting.

There were no corrections needed for the meeting minutes.

Committee action on Agenda Item 1:	Details:
Motion:	Approved as presented
The motion was made by:	Maud
The motion was seconded by:	Jim
The Committee vote to approve the motion:	Unanimous

Item Number 2:

Robert van Straten

For possible action: Discuss, review and act upon the records retention schedule for:

General Records Retention and Disposition Schedule		Schedule 100
RDA#	Title	Committee Action
2006054	Licensing: Complaint and Investigations Files	Modify this RDA
2006137	Licensing: Disciplinary Files	Delete this RDA
2006059	Licensing: Professional and Occupational Licensing	Modify this RDA
2014205	Licensing: Professional and Occupational Licensing, Renewals	New RDA
2014206 & TRDA 2014213	Open Meeting Law: Meeting Notification List	New RDA
2014216	Licensing: Enforcement actions against unlicensed activities	New RDA
2009047	Administrative: Public Records Request File , Granted	Modify this RDA

Records Officials: Jeff Kintop and Daphne DeLeon (NSLA)

Staff presentation:

These RDAs have been modified since the August 13th meeting, using the comments of the Committee members.

The complaints and disciplinary actions have been added to the description of the main licensing files RDA 2006059, since the retention was identical. This will allow for the deletion of RDA 2006137 "Disciplinary Files." RDA 2006054 "Investigations" has been modified because of this action.

The retention of RDA 2014206 (TRDA 2014213) has been modified to increase it as suggested by the Committee discussion in August.

RDA 2014216 "Enforcement Actions Against Unlicensed Activities" has been created as the Committee requested in August.

Committee discussion:

The committee was presented these items and RDAs 2006054, 2006137, 2006059, 2014205 and 2012216 were tabled. In RDA 2014206 the committee would like term "letter" to be taken out of the description and retention statement.

Committee action on Agenda Item 2:	Details:
Motion:	Approve as Amended 2014206, TRDA

	2014213, 20009047. Table all others
The motion was made by:	Maud Naroll
The motion was seconded by:	Daphne Deleon
The Committee vote to approve the motion:	Unanimous

Item Number 3:

Robert van Straten

For possible action: Discuss, review and act upon the records retention schedule for:

Department of Motor Vehicles: Central Services and Records Division		Schedule 761801
RDA#	Title	Committee Action
2014207	Real ID Act Validation Documentation	New RDA
2003149	Vehicle Title Files	Modify this RDA

Records Officer: [Lynn Libby \(Real ID\)](#); [Sean McDonald \(Vehicle Titles\)](#)

Staff presentation:

RDA 2014207 “Real ID Act Validation Documentation” has been created to comply with federal requirements, which mandates that validation documentation be retained for 10 years when preserved as imaged documents.

RDA 2003149 “Vehicle Title Files” has been modified to establish a real time retention period based on legal and administrative needs of the DMV.

Committee discussion:

For RDA 2003149 the committee would like “or final disposition of the vehicle” to be added into the retention statement.

Committee action on Agenda Item 3:	Details:
Motion:	Approve as Amended
The motion was made by:	Maud
The motion was seconded by:	Daphne
The Committee vote to approve the motion:	Unanimous

Item Number 4:

Robert van Straten

For possible action: Discuss, review and act upon the records retention schedule for:

Department of Business & Industry: Financial Institutions Division		Schedule 190403
RDA#	Title	Committee Action
2014175	Insolvency: Bank Records	New RDA
2014176	Insolvency: Commissioner Records	New RDA
2014215	Licensee Files: Superseded Documents	New RDA
2004259	Investigation and Examination Files	Modify this RDA

Records Officer: [Christopher Schneider](#)

Staff presentation:

These RDAs have been reviewed by the agency staff but not by the Commissioner. However, they have been brought before the Committee for consideration of action because of the long delay in the review period.

RDAs 2014175 and 2014176 have been created to cover the two types of records required by state law to be produced or maintained by the Commissioner. 2014175 are the records of insolvent institutions sent to the Financial Institutions Division (FID). 2014176 are the records of the Commissioner created concerning the insolvency. See NRS 667.105 “Destruction of records of liquidated insolvent banks.”

RDA 2014215 was first created as RDA 2003001 but was changed with the new calendar year. This RDA will allow the FID to purge the files of redundant documentation that is no longer needed. This will enable the FID to reduce the storage costs for these voluminous records.

RDA 2004259 is being modified to reduce the retention period from 20 to 10 years.

Committee discussion:

The committee would like to have a note added to 2014175 that states that it is required to have “the Commissioner to get approval from the State Board of Finance before any records are destroyed.”

Committee action on Agenda Item 4:	Details:
Motion:	Approve as Amended
The motion was made by:	Maud
The motion was seconded by:	Jim
The Committee vote to approve the motion:	Unanimous

Item Number 5:

Robert van Straten

For possible action: Discuss, review and act upon the records retention schedule for:

Gaming Control Board: Investigations Division		Schedule 460700
RDA#	Title	Committee Action
1991806	Agent's Work Papers	Delete this RDA
1988043	Application Files	Delete this RDA
1993240	Company Files	Delete this RDA
1988044	Assignment Sheet (Investigation Information Report)	Delete this RDA
1990011	Foreign Gaming Files	Delete this RDA
1988042	Agent's Work File	Modify this RDA
199324	Company Files	Modify this RDA

Records Officer: Barbara Bolton

Staff presentation:

Six of these RDAs are being deleted because they are either part of another RDA or a non-record by definition. The two modifications are to delete verbiage in the retention statement that is confusing.

Committee discussion:

This item was taken first. The items were presented and no further discussion was needed.

Committee action on Agenda Item 5:	Details:
Motion:	Approve as Amended
The motion was made by:	Maud
The motion was seconded by:	Daphne
The Committee vote to approve the motion:	Unanimous

Item Number 6:

Robert van Straten

For possible action: Discuss, review and act upon the records retention schedule for:

Gaming Control Board: Technology Division		Schedule 460900
RDA#	Title	Committee Action
1988032	Slot/Game Count File	Modify this RDA

Records Officer: Barbara Bolton

Staff presentation:

RDA 1988032 is being modified to increase the retention period to 3 years. The verbiage is being changed to emphasize that this RDA is scheduling the record itself not just the form used to enter the data.

Committee discussion:

This item was taken second. RDA 1988032 was presented and there was no further discussion needed.

Committee action on Agenda Item 6:	Details:
Motion:	Approved as Presented
The motion was made by:	Maud
The motion was seconded by:	Jim
The Committee vote to approve the motion:	Unanimous

Item Number 7:

Robert van Straten

For possible action: Discuss, review and act upon the records retention schedule for:

Gaming Control Board: Technology Division		Schedule 460500
RDA#	Title	Committee Action
1990194	EPROM Files	Delete this RDA
1990132	New Gaming Device Information	Delete this RDA
1990136	Gaming Device Software Information	Delete this RDA
1990008	Foreign Manufacturers Files	Modify this RDA

Records Officer: Barbara Bolton

Staff presentation:

RDA 1990194, 1990132 and 1990136 are actually parts of RDA 1990191 or 1990194.
RDA 1990008 is being modified to reduce the retention period from 11 to 8 years.

Committee discussion:

This item was taken third. The item was presented and there was no further discussion needed.

Committee action on Agenda Item 7:	Details:
Motion:	Approve as Presented
The motion was made by:	Maud
The motion was seconded by:	Daphne
The Committee vote to approve the motion:	Unanimous

Item Number 8:

Chairman Scott Anderson

For possible action: Discuss future agenda items.

None at this time.

INFORMATION ITEMS

Margie Kassebaum is no longer on the committee.

PUBLIC COMMENT:

There was no public comment.

Item Number 9:

Chairman Scott Anderson

For possible action: Confirm the time and location of the next meeting.

The next proposed meeting is scheduled for October 8, 2014 at 1:15 PM, in the Board Room of the Nevada State Library and Archives Building, 100 North Stewart Street, Carson City, Nevada.

ADJOURN

Committee member Maud Naroll made the motion to adjourn. The Chairman called for a vote, and the vote was unanimous. The Committee meeting was adjourned at 2:19 PM.



● **Agenda Item 2:**

For possible action: Discuss, review and act upon the records retention schedule for:

General Records Retention and Disposition Schedule		Schedule 100
RDA#	Title	Committee Action
2006054	Licensing: Complaint and Investigations Files	Modify this RDA
2006137	Licensing: Disciplinary Files	Delete this RDA
2006059	Licensing: Professional and Occupational Licensing	Modify this RDA
2014205	Licensing: Professional and Occupational Licensing, Renewals	New RDA
2014216	Licensing: Enforcement actions against unlicensed activities	New RDA

Records Officials: Jeff Kintop and Daphne DeLeon (NSLA)

● **Recommended Modifications:**

■ **Title:** Licensing: ~~Complaint and~~ Investigations Files RDA#: 2006054
Description: Last Reviewed on: 07/16/2008
 These records document ~~complaints and~~ investigations of professional & occupational licensees and other individuals who may not hold a license/certificate/registration, etc. The record may include, but is not limited to: ~~complaints~~; investigation reports and supporting documentation.
Authorized Retention:
 Retain these records for a period of ~~three (3)~~ **ten (10)** calendar years from the close of the case.
Authorized Disposition:
 Destroy securely.

Justification for modifying RDA 2006054:

In 2011, various state boards had changes made to their laws which require them to retain all complaints and related documentation, whether or not they are acted upon (including any investigations conducted), for a period of ten years. For example: State Board of Nursing NRS 632.100 (5); State Board of Psychological Examiners NRS641.250 (2); Board of Examiners for Marriage and Family Therapists and Clinical Professionals NRS 641A.330 (3); Board of Examiners for Social Workers NRS 641B.410 (2); etc.
 To conform to the new changes in state law, the General Schedule retention requirements for complaints and investigations must be changed to a 10 year period of time.
 The complaint and the results of an investigation are universally considered confidential (for example see NRS 645B.092, NRS 644.446, NRS 641B.410, NRS 641A.330, NRS 641.090, NRS 632.405, etc.).
 The order initiating discipline and other information considered by the board in dispensing discipline are generally public records (see above citations).

● **Recommended Deletion:**

■ **Title:** Licensing: Disciplinary Files, ~~Serious Violation~~ RDA#: ~~2006137~~
Description: Last Reviewed on: 07/16/2008
~~These records document serious disciplinary actions taken by the agency on occupational licensees and other individuals who may not hold a license/certificate/registration, etc. The record may include but is not limited to: complaints; investigation reports & and supporting documentation; administrative hearing documentation; decrees including Cease and Desist Orders; reports to District Attorneys and/or the Attorney General's Office; copy of court documents; related documentation.~~
Authorized Retention:
~~Please check your agency specific records schedule first. Unless otherwise required on an~~

~~agency specific records schedule, r~~ **Retain these records for a period of ten (10) calendar years from the close of the case *termination, suspension, revocation or expiration of the license.***

Authorized Disposition:

~~Destroy securely.~~

• Justification for deleting RDA 2006137:

This information has been added to RDA 2006059 "Licensing: Professional and Occupational Licensing." The new changes in many of the licensing boards' state that the order initiating discipline and other information considered by the board in dispensing discipline should be kept for a ten year period of time. Therefore, this has been added to the main licensing files.

• **Recommended Modifications:**

■ **Title:** Licensing: Professional and Occupational Licensing RDA#: 2006059

Description: Last Reviewed on: 04/12/2006

These records document the application & renewal process and monitoring of individuals receiving professional and occupational licenses, certification, registration and similar functions from a licensing agency. The record may consist of, but is not limited to: Original application **with supportive** documentation; ~~Resumes; Copies of educational transcripts; Verification letters; References; Certificates;~~ examination results; ~~Similar records used in the initial application process; Renewal documentation;~~ informational documentation on the licensee; continuing education and training **verification documents files; formal actions on complaints/disciplinary actions when the professional licensing agency chooses not to file such documentation separately , the order initiating discipline and other information considered by the board in dispensing discipline and;** related documentation.

Authorized Retention:

~~Please check your agency specific records schedule first. Unless otherwise required on an agency specific records schedule, retain the original application documentation and the three (3) most current years of records for a period of three (3) calendar years after expiration of the certification, registration or license. Documents older than three (3) calendar years may be purged from the files. Any educational transcripts and similar documents may be returned to the applicant after completion of the application process. Note: if an agency needs to retain these records for a longer period of time, this must be brought to the attention of the Records Management Program and must appear on an agency specific records schedule.~~

Retain these records for a period of ten (10) calendar years from the expiration, termination, suspension or revocation of the license.

Authorized Disposition:

~~Destroy securely.~~

Justification for modifying RDA 2006059:

The currently authorized retention is confusing. The ability to purge the file is not clear. Therefore, a new RDA will be created allowing the records to be purged of renewal documentation. The standard license file will be scheduled to be retained for ten calendar years from the expiration or termination of the license. This will preserve the core documentation for an adequate period of time to protect the public and state government. The order initiating discipline and other information considered by the board in dispensing discipline are generally public records (for example see NRS 645B.092, NRS 644.446, NRS 641B.410, NRS 641A.330, NRS 641.090, NRS 632.405, etc.).

• **Recommended new RDAs:**

■ **Title:** Licensing: Professional and Occupational Licensing, Renewals RDA#: 2014205

Description:

These records document the invoice and payment process for renewal of

licenses/certifications/etc. The record may include, but is not limited to: renewal notices; renewal applications; fee documentation and; supporting documentation.

Recommended Retention:

These fiscal records must be retained for three (3) calendar years from end of the licensing period to which they pertain.

Recommended Disposition:

Destroy securely.

Appraisal note:

These records have short term legal, fiscal and administrative values.

The standard license file will be scheduled to be retained for ten calendar years from the expiration or termination of the license. This will preserve the core documentation for an adequate period of time to protect the public and state government.

The renewal documentation does not merit a long retention period. Such documentation clogs the file and has little administrative or legal value after the end of the license year to which they pertain. The records should be retained for a three year period of time to conform to state auditing requirements as well as the Nevada Statutes of Limitation for fraud or mistake found in NRS 11.190 (3)(d).

These records usually contain personal identifying information and should be destroyed in a secure manner to avoid reconstruction of the information.

Begin Date: 5/14/2014

Appraisal date: 6/2/2014

Appraised by: RvS

■ **Title:** Licensing: Enforcement actions against unlicensed activities RDA#: 2014216

Description:

These records document actions taken against unlicensed persons or entities. The record may include, but is not limited to: complaints, investigations, administrative actions and civil or criminal actions.

Authorized Retention:

Retain these records for a period of ten (10) calendar years from the close of the action.

Authorized Disposition:

Destroy securely.

Appraisal note:

These records hold administrative and legal values.

Legal value is found in the authority of the licensing board to take action against individuals who may be practicing without a license as well as the rights of the individual to a fair hearing.

In 2011, various state boards had changes made to their laws which require them to retain all complaints, disciplinary actions and related documentation, whether or not they are acted upon (including any investigations conducted), for a period of ten years. For example: State Board of Nursing NRS 632.100 (5); State Board of Psychological Examiners NRS 641.250 (2); Board of Examiners for Marriage and Family Therapists and Clinical Professionals NRS 641A.330 (3); Board of Examiners for Social Workers NRS 641B.410 (2); etc.

Therefore the minimum retention should be for a 10 year period of time.

The complaint and the results of an investigation are universally considered confidential (for example see NRS 645B.092, NRS 644.446, NRS 641B.410, NRS 641A.330, NRS 641.090, NRS 632.405, etc.).

The order initiating discipline and other information considered by the board in dispensing discipline are generally public records (see above citations).

Begin Date: 8/13/2014

Appraisal date: 8/27/2014

Appraised by: RvS

Version 2: 8/27/2014

● **Agenda Item 3:**

For possible action: Discuss, review and act upon the records retention schedule for:

Department of Taxation, Audit Division		Schedule 1200200
RDA#	Title	Committee Action
1998052	Deferred Tax Records	Modify and Transfer this RDA
1993060	"Q" Clearance	Delete this RDA
1993053	400 Numbers Assignment Book	Delete this RDA
1993063	Audit Division Statistics file	Delete this RDA
1993056	Audit Lead Files	Delete this RDA
1993058	Auditor Selection List	Delete this RDA
1993059	Auditors Monthly Itineraries	Delete this RDA
1993052	Docket Numbers - Assignment Book	Delete this RDA
1993062	Individual Auditor Statistics	Delete this RDA

Records Officer: Nicolas Wilhelm

● **Recommended modification and transfer from the Revenue Division (AGN 1200909) to the Audit Division (AGN 1200200):**

■ Title: Deferred Tax Records

RDA#: 1998052

Description:

Last Reviewed on: 11/18/1998

These records and reports document taxes that have been deferred. They may include, but are not limited to: Deferred Tax Statistics; Deferred Accounts ~~Folders and Work papers~~ **documentation**; Deferred Account Status List; **supporting documentation**.

Authorized Retention:

~~Retain records of individual accounts for a period of six (6) fiscal years from the date an account is closed. All statistical compilations, reports, summaries (etc.) produced for this record series as a group must be retained for a period of six (6) fiscal years from the fiscal year to which the data pertains.~~

Retain these records for a period of eight (8) fiscal years from the date of deferment.

Authorized Disposition:

Destroy securely.

Justification to modify and transfer RDA 1998052:

The eight year period of time is based upon the legal rights and obligations Businesses have. They have five (5) years to comply with the deferred tax plan (see NRS 372.397, 374.402 and 360.4193) and Taxation has an additional three (3) years to assess any other tax after that initial five year period (see NRS 360.4193).

This is an Audit Division function rather than a Revenue Division function.

● **Recommended Deletions:**

■ Title: "Q" Clearance

RDA#: 1993060

Description:

Last Reviewed on: 08/19/1993

~~Letters of notification of security clearance or the cancellation thereof pertaining to individuals performing audits of vendors involved with the Department of Energy on secret projects. File may also include pertinent correspondence.~~

~~Authorized Retention:~~

~~Retain for a period of three (3) calendar years from the date an individual is no longer active.~~

~~Authorized Disposition:~~

~~These records may be disposed of in a normal manner.~~

Justification to delete RDA 1993060:

This RDA is part of RDA 1993051 "Audit Files."

■ ~~Title: 400 Numbers Assignment Book~~ ~~RDA#: 1993053~~

~~Description:~~

Last Reviewed on: 08/19/1993

~~Used to assign the next available taxpayer number to a previously unregistered taxpayer.~~

~~Authorized Retention:~~

~~Retain for a period of one (1) fiscal year from the fiscal year in which the last number is assigned.~~

~~Authorized Disposition:~~

~~These records may be disposed of in a normal manner.~~

Justification to delete RDA 1993053:

This RDA is a non-record since it used solely to assign the next available number. Since the Division has gone electronic, this number is assigned automatically.

■ ~~Title: Audit Division Statistics file~~ ~~RDA#: 1993063~~

~~Description:~~

Last Reviewed on: 08/19/1993

~~Monthly printout (cumulative) of workload for each audit, including historical statistical data broken down by district. Used to show total dollar amounts recovered by the audit department.~~

~~Authorized Retention:~~

~~Retain the monthly reports until the next monthly report is received. The fiscal year-end report should be retained for a period of three (3) fiscal years from the fiscal year to which the report pertains.~~

~~Authorized Disposition:~~

~~These records may be disposed of in a normal manner.~~

Justification to delete RDA 1993063:

This RDA is part of RDA 1993051 "Audit Files." Statistics are generated on demand through the electronic record keeping system within the Audit database.

■ ~~Title: Audit Lead Files~~ ~~RDA#: 1993056~~

~~Description:~~

Last Reviewed on: 07/22/2009

~~These records are used to track potential problems that may lead to an investigation and/or audit. If an audit is called for, the records are transferred to the regular audit file. The files may contain but are not limited to: Investigation reports and related documentation;~~

~~Supportive documentation; Related correspondence.~~

~~Authorized Retention:~~

~~Retain these records for a period of four (4) calendar years from end of the calendar year in which the mailing, service of determination or final billing to the affected taxpayer occurred.~~

~~Authorized Disposition:~~

~~Destroy these confidential records in a secure manner that will prevent reconstruction of the information (See NAC 239.722).~~

Justification to delete RDA 1993056:

This RDA is part of RDA 1993051 "Audit Files." They are tracked through the electronic system.

■ Title: ~~Auditor Selection List~~ RDA#: ~~1993058~~
Description: Last Reviewed on: 08/19/1993
~~Advance schedule of annual audits to be performed in the coming fiscal year. Shows DBA, account number, location, priority, date the last audit was completed.~~
Authorized Retention:
~~Retain for a period of two (2) fiscal years from the fiscal year to which the records pertain.~~
Authorized Disposition:
~~These records may be disposed of in a normal manner.~~

Justification to delete RDA 1993058:

This RDA is a non-record used for reference purposes.

■ Title: ~~Auditors Monthly Itineraries~~ RDA#: ~~1993059~~
Description: Last Reviewed on: 08/19/1993
~~Monthly schedule of audit appointments for each auditor. Indicates where, what time, taxpayer's contact person, and phone number. This is used in order to locate field personnel if required.~~
Authorized Retention:
~~Retain for a period of one (1) fiscal year from the fiscal year in which the schedule was completed.~~
Authorized Disposition:
~~These records may be disposed of in a normal manner.~~

Justification to delete RDA 1993059:

This RDA is a non-record used for reference purposes.

■ Title: ~~Docket Numbers – Assignment Book~~ RDA#: ~~1993052~~
Description: Last Reviewed on: 08/19/1993
~~This is list of docket numbers as assigned to taxpayers used for cross-reference purposes.~~
Authorized Retention:
~~Retain for a period of one (1) fiscal year from the fiscal year in which the last number is assigned.~~
Authorized Disposition:
~~These records may be disposed of in a normal manner.~~

Justification to delete RDA 1993052:

This RDA is a non-record since it used solely to assign the next available number. Since the Division has gone electronic, this number is assigned automatically.

■ Title: ~~Individual Auditor Statistics~~ RDA#: ~~1993062~~
Description: Last Reviewed on: 08/19/1993
~~Monthly report of cumulative statistics for each auditor. Shows actual hours spent in auditing and billings generated. This is used as an input source for statistical reporting.~~
Authorized Retention:

~~Retain for a period of one (1) fiscal year from the fiscal year to which the statistics pertain.
Authorized Disposition:
These records may be disposed of in a normal manner.~~

Justification to delete RDA 1993062:

This RDA is part of RDA 1993051 "Audit Files." Statistics are generated on demand through the electronic record keeping system within the Audit database.

Begin date: 9/10/2014

Appraisal date: 9/16/2014

Appraiser: RvS

● **Agenda Item 4:**

For possible action: Discuss, review and act upon the records retention schedule for:

Department of Taxation, Revenue Division		Schedule 1200909
RDA#	Title	Committee Action
1998045	Cancelled Compliance Holders	Delete this RDA
1998047	Companies Holding a Valid Certificate of Compliance	Delete this RDA
1998048	Compliance Holders Needing 1st Renewal Notice	Delete this RDA
1998049	Compliance Holders Needing 2nd Renewal Notice	Delete this RDA
1998050	Controlled Substance Files	Delete this RDA
1998051	Daily Money Received - Liquor Taxes	Delete this RDA
1998054	Fee Receipts	Delete this RDA
1998055	Fiscal Year Imports of Beer, Wine and Liquor	Delete this RDA
1998057	Importers Alpha List	Delete this RDA
1998058	Importers Requiring a Renewal of License	Delete this RDA
1998060	Liquor Compliance Holders, Numeric	Delete this RDA
1998061	Monthly Importers of Liquor Over 22 Percent	Delete this RDA
1998062	Monthly Imports of Beer, Wine and Liquor - Liquor Tax Roll	Delete this RDA
1998063	Monthly Revenue Statistical Information	Delete this RDA
1998065	Outstanding Debits and Credits	Delete this RDA
1998067	Sales and Use Tax Files	Delete this RDA
2014217	Tax Administrative Records	New RDA

Records Officer: Nicolas Wilhelm

● **Recommended Deletions:**

■ ~~Title: Cancelled Compliance Holders~~ ~~RDA#: 1998045~~

~~Description:~~ Last Reviewed on: 11/18/1998

~~Annual computer printout listing existing liquor licenses cancelled by the system due to lack of response to renewal request.~~

~~Authorized Retention:~~

~~Retain these records for a period of six (6) months from the date the report is produced.~~

~~Authorized Disposition:~~

~~These records may be disposed of in a normal manner.~~

Justification for deleting RDA 1998045:

This list is no longer produced as a regular report. It is also a non-record since it is used for reference purposes. The information within this RDA is also found within RDA 2014217 "Tax Administrative Records."

■ ~~Title: Companies Holding a Valid Certificate of Compliance~~ ~~RDA#: 1998047~~

~~Description:~~ Last Reviewed on: 11/18/1998

~~Monthly computer printout listing, in alphabetical sequence, out-of-state suppliers holding a Certificate of Compliance. Shows name, address, telephone number.~~

~~Authorized Retention:~~

~~Retain these records until superseded by an updated listing received for the following month.~~

~~Authorized Disposition:~~

~~These records may be disposed of in a normal manner.~~

Justification for deleting RDA 1998047:

This list is no longer produced as a regular report. It is also a non-record since it is used for reference purposes. The information within this RDA is also found within RDA 2014217 "Tax Administrative Records."

- ~~Title: Compliance Holders Needing 1st Renewal Notice~~ ~~RDA#: 1998048~~
~~Description: Last Reviewed on: 11/18/1998~~
~~Annual computer printout produced with the Liquor Tax Roll. The printout is used to check compliance holders off as they respond to cancel or renew their licenses.~~
~~Authorized Retention:~~
~~Retain these records for a period of one (1) fiscal year from the fiscal year to which they pertain.~~
~~Authorized Disposition:~~
~~These records may be disposed of in a normal manner.~~

Justification for deleting RDA 1998048:

This list is no longer produced as a regular report. It is also a non-record since it is used for reference purposes. The information within this RDA is also found within RDA 2014217 "Tax Administrative Records."

- ~~Title: Compliance Holders Needing 2nd Renewal Notice~~ ~~RDA#: 1998049~~
~~Description: Last Reviewed on: 11/18/1998~~
~~Annual Computer Printout listing all compliance holders who have not responded to the first renewal notice. This is produced with the liquor tax roll and is used to check off responses as they are received.~~
~~Authorized Retention:~~
~~Retain these records for a period of one (1) fiscal year from the fiscal year to which they pertain.~~
~~Authorized Disposition:~~
~~These records may be disposed of in a normal manner.~~

Justification for deleting RDA 1998049:

This list is no longer produced as a regular report. It is also a non-record since it is used for reference purposes. The information within this RDA is also found within RDA 2014217 "Tax Administrative Records."

- ~~Title: Controlled Substance Files~~ ~~RDA#: 1998050~~
~~Description: Last Reviewed on: 11/18/1998~~
~~These records document dealers in controlled substances. The files may include, but are not limited to: Copies of certificates; Copies of agreements with associated documentation; Payment records; Credit verifications; Request for refunds with supportive records; Related correspondence.~~
~~Authorized Retention:~~
~~Retain these records for a period of six (6) fiscal years from the fiscal year to which the records pertain.~~
~~Authorized Disposition:~~
~~Destroy these confidential records in a secure manner that will prevent reconstruction of the information (See NAC 239.722).~~

Justification for deleting RDA 1998050:

These records are no longer produced. It is an obsolete record.

- ~~Title: Daily Money Received—Liquor Taxes~~ ~~RDA#: 1998051~~
~~Description: Last Reviewed on: 11/18/1998~~
~~Daily computer printout listing all money received each day and entered into the system,~~

including tax license fees, penalty and interest.

~~Authorized Retention:~~

~~Retain these records for a period of three (3) fiscal years from the fiscal year to which the reports pertain.~~

~~Authorized Disposition:~~

~~These records may be disposed of in a normal manner.~~

Justification for deleting RDA 1998051:

These records fall under the General Records Retention Schedule RDA 2007016

“Accounting Files.”

■ Title: ~~Fee Receipts~~ RDA#: ~~1998054~~

~~Description:~~

Last Reviewed on: 11/18/1998

~~Monthly computer printout showing all fees entered into the system during the month for new licensees and annual renewals.~~

~~Authorized Retention:~~

~~Retain these records for a period of three (3) fiscal years from the fiscal year to which the records pertain.~~

~~Authorized Disposition:~~

~~These records may be disposed of in a normal manner.~~

Justification for deleting RDA 1998041:

These records fall under the General Records Retention Schedule RDA 2007016

“Accounting Files.”

■ Title: ~~Fiscal Year Imports of Beer, Wine and Liquor~~ RDA#: ~~1998055~~

~~Description:~~

Last Reviewed on: 11/18/1998

~~Annual computer printout showing gallonage imported and tax dollars received by wholesaler and by category of beverage.~~

~~Authorized Retention:~~

~~Retain these records for a period of six (6) calendar years from the end of the calendar to which they pertain.~~

~~Authorized Disposition:~~

~~Transfer these records to the State Archives.~~

Justification for deleting RDA 1998055:

These records are no longer produced as a regular report. It is also a non-record since it is used for reference purposes. The information within this RDA is also found within RDA 2014217 “Tax Administrative Records.”

■ Title: ~~Importers Alpha List~~ RDA#: ~~1998057~~

~~Description:~~

Last Reviewed on: 11/18/1998

~~Monthly computer listing an alphabetical file of Nevada wholesalers and importers. Shows phone number, addresses and renewal information.~~

~~Authorized Retention:~~

~~Retain these records until the report for the following month is received.~~

~~Authorized Disposition:~~

~~These records may be disposed of in a normal manner.~~

Justification for deleting RDA 1998057:

These records are no longer produced as a regular report. It is also a non-record since it is used for reference purposes. The information within this RDA is also found within RDA 2014217 “Tax Administrative Records.”

■ Title: ~~Importers Requiring a Renewal of License~~ RDA#: ~~1998058~~

Description: Last Reviewed on: 11/18/1998
~~Annual computer printout listing all importers requiring license renewal. This is used as a check off list as renewal requests are responded to.~~
Authorized Retention:
~~Retain this record series for a period of one (1) fiscal year from the fiscal year to which they pertain.~~
Authorized Disposition:
~~These records may be disposed of in a normal manner.~~

Justification for deleting RDA 1998058:
These records are no longer produced as a regular report. It is also a non-record since it is used for reference purposes. The information within this RDA is also found within RDA 2014217 "Tax Administrative Records."

■ **Title:** ~~Liquor Compliance Holders, Numeric~~ RDA#: ~~1998060~~
Description: Last Reviewed on: 11/18/1998
~~Quarterly computer listing of out-of-state suppliers by license number. Listing reflects DBA's, physical address, mailing address and phone number of each supplier.~~
Authorized Retention:
~~Retain these records for a period of one (1) fiscal year from the fiscal year to which they pertain.~~
Authorized Disposition:
~~These records may be disposed of in a normal manner.~~

Justification for deleting RDA 1998060:
These records are no longer produced as a regular report. It is also a non-record since it is used for reference purposes. The information within this RDA is also found within RDA 2014217 "Tax Administrative Records."

■ **Title:** ~~Monthly Importers of Liquor Over 22 Percent~~ RDA#: ~~1998061~~
Description: Last Reviewed on: 11/18/1998
~~Monthly computer printout detailing taxes on liquors containing more than 22 percent alcoholic content by volume.~~
Authorized Retention:
~~Retain these records for a period of six (6) fiscal years from the fiscal year to which the reports pertain.~~
Authorized Disposition:
~~These records may be disposed of in a normal manner.~~

Justification for deleting RDA 1998061:
These records are no longer produced as a regular report. It is also a non-record since it is used for reference purposes. The information within this RDA is also found within RDA 2014217 "Tax Administrative Records."

■ **Title:** ~~Monthly Imports of Beer, Wine and Liquor - Liquor Tax Roll~~ RDA#: ~~1998062~~
Description: Last Reviewed on: 11/18/1998
~~Monthly computer printout showing total money received and gallonage imported during the reporting period in each category of beverage by wholesaler and compares the reporting month with the same month during the previous three years. Also includes the annual summary report.~~
Authorized Retention:
~~Retain these records for a period of six (6) fiscal years from the fiscal year to which they pertain.~~
Authorized Disposition:
~~Permanent: transfer these records to the State Archives.~~

Justification for deleting RDA 1998062:

These records are no longer produced as a regular report. It is also a non-record since it is used for reference purposes. The information within this RDA is also found within RDA 2014217 "Tax Administrative Records."

■ Title: ~~Monthly Revenue Statistical Information~~ RDA#: ~~1998063~~

Description:

Last Reviewed on: 11/18/1998

~~This record series consists of information compiled from all districts, on program statistics. Data may include, but is not limited to: Sales and business tax revenue; Number of new, cancelled, reinstated, and revised accounts; Number of refunds of overpayment; Bond refunds, forfeitures, deficiencies, etc.; Surety bonds claimed and paid; Number of liens and bankruptcies filed; Number of returned checks by district; Active and cancelled accounts by district and sub-district; Sales tax batches processed and adjusted; Number of journal vouchers; Penalty reductions and waivers; Accounts receivables, bond demands, lock and seals, and payment plans.~~

Authorized Retention:

~~Retain these records for a period of one (1) fiscal year from the fiscal year to which the records pertain.~~

Authorized Disposition:

~~Permanent: transfer the reports and compiled data to the State Archives.~~

Justification for deleting RDA 1998055:

These records are no longer produced as a regular report. It is also a non-record since it is used for reference purposes. The information within this RDA is also found within RDA 2014217 "Tax Administrative Records."

■ Title: ~~Outstanding Debits and Credits~~ RDA#: ~~1998065~~

Description:

Last Reviewed on: 11/18/1998

~~Monthly computer printout used to follow up on outstanding credits and debits.~~

Authorized Retention:

~~Retain these records for a period of six (6) fiscal years from the fiscal year to which the reports pertain.~~

Authorized Disposition:

~~These records may be disposed of in a normal manner.~~

Justification for deleting RDA 1998065:

These records fall under the General Records Retention Schedule RDAs00202011035 and 2006143 Debt Files.

■ Title: ~~Sales and Use Tax Files~~ RDA#: ~~1998067~~

Description:

Last Reviewed on: 11/18/1998

~~This record series documents the collection and distribution of sales and use taxes. The files may contain, but are not limited to: Copies of Sales and Use Tax Returns; Combined Application for Seller's Permit and Registration with related documentation; Sales Tax Account Closeout Request with supportive records; Notice of reinstatement and other insurance and surety company forms; Pledge of Securities, copies of surety bonds, Bond of Retailer and/or User and notarized statements; Affidavit of qualification; Explanation of Claim for Bond and related documents; Related correspondence.~~

Authorized Retention:

~~Retain these records for a period of six (6) fiscal years from the fiscal year to which they pertain.~~

Authorized Disposition:

~~These records may be disposed of in a normal manner.~~

Justification for deleting RDA 1998067:

These records are no longer produced as a regular report. It is also a non-record since it is used for reference purposes. The information within this RDA is also found within RDA 2014217 "Tax Administrative Records."

• **Recommended New RDA:**

■ Title: Tax Administrative Records

RDA#: 2014217

Description:

This record series contains pertinent data related to Sales/Use, Modified Business, and Excise Taxes (other than Cigarette and Estate). The files may include, but are not limited to: account information (business/individual contact information; license information, etc.); type of tax; amount collected, refunded, disbursed; delinquency and deferment information; and supporting records.

Recommended Retention:

Retain these records for a period of eight (8) calendar years from the end of the calendar year to which they pertain.

Recommended Disposition:

Destroy securely.

Appraisal Note:

These records contain administrative, legal and fiscal value.

Legal value is due to the rights and obligations of the businesses and the Dept. of Taxation – State Tax Commission (see NRS 372.397, 374.402 and 360.4193).

The eight year period of time is based upon the legal rights and obligations businesses have.

The Dept. of Taxation and the Attorney General have three years to begin an action on delinquency and five years from the last recording of an abstract of judgment or of a lien for tax owed (see NRS 360.4193): making a maximum of eight years to begin an action.

These records contain confidential information protected by NRS 360.255 as well as NRS 239B.030.

Begin date: 9/10/2014

Appraisal date: 9/16/2014

Appraised by: RvS