

State of Nevada Controller's Office

Version Date: 2/10/2016

2004094 Accounting Documents (ADVANTAGE™ Financial System Input)

Description: This record series is used to input information into the ADVANTAGE™ Financial System. The files may contain, but are not limited to: copies or originals of: billing claims, work programs, journal vouchers, chart of accounts maintenance documents and similar accounting documents.

Retention: Retain the documents used to enter information into the ADVANTAGE™ Financial System for a period of three (3) fiscal years from the end of the fiscal year to which they pertain. This record may be placed on an electronic imaging system (SAM 0408.0 #1).

Disposition: Destroy Securely

2004097 Annual Budget Summary

Description: This record series documents the "Budget Status Reports" (containing information by Budget Account Number of status of funds available and used by General Ledger item within budget categories to date).

Retention: Transfer the annual summary reports at the end of the calendar year to which they pertain.

Disposition: Permanent: Transfer to State Archives

2004075 AR (Accounts Receivable) Summary (Debt Collection)

Description: This record series is used to report a summary of debt collection activity (totals) on a monthly, quarterly and annual basis and is titled "State Controller's Office Receivable Summary by Agency Report.". The reports are listed by agency name and includes data on: agency name, budget account number, fund account, current (total) debt, debt 31-60 days, debt over 60 days, total amount received, amount submitted to Controller's and similar data.

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

Disposition: Permanent: Transfer to State Archives

2008002 Arbitrage Bond Calculation Records

Description: This records series is used to calculate the arbitrage of bonds in accordance with 26 U.S.C. § 148 et seq. and 26 CFR 1.148 et seq. The files may include, but are not limited to: Arbitrage calculation spreadsheets; Federal IRS forms; Copies of checks/payments to IRS; Related correspondence, and; Similar documentation.

Retention: Retain these records for a period of five (5) fiscal years from the end of the fiscal year in with the bond was redeemed.

Disposition: Destroy Securely

2002033 Bond Closing Documents

Description: This records series is used to administer and document the issuing of bonds. The files may consists of: official statement and supporting documents that are used in the preparation of, or are created any time a bond issue is sold. This records series is received from the bond counsel and is kept as reference documentation of the sale of the bond. The 'Official' copy is maintained by the State Treasurer.

Retention: Retain the files until the final redemption or cancellation has occurred.

Disposition: Destroy Securely

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2004101 CAFR Work Papers

Description: This records series administers the research effort needed to create a financial history of the Executive Branch of Government to create a report (called the Comprehensive Annual Financial Report or CAFR) in accordance with NRS 227.110. The files may contain, but are not limited to: copies of various financial reports, spreadsheets, notes, related correspondence and similar documents.

Retention: Retain this record series for a period of ten (10) calendar years from the end of the calendar year to which it pertains.

Disposition: Destroy Securely

2003057 Cash Management Improvement Act Files

Description: This record series documents the requirements of the Federal "Cash Management Improvement Act" as found in 31 USC s.6501 et. Seq. The records are used to report and account for all payments of interest from Federal grant funds deposited in the state as well as all interest liabilities, etc. The files may contain, but are not limited to: annual Treasury-State Agreements (TSA) as required by 31 USC s.6503 (b), annual reports as required by 31 CFR 205.26, work papers (in electronic and paper formats) used to calculate "clearance patterns" and "net interest liabilities" (see 31 CFR Part 205), Memorandums of Agreement between the grantee agency and the Controller's Office, related correspondence and similar documents.

Retention: Retain for three (3) fiscal years from the end of the fiscal year in which the annual report was submitted or until all pending disputes and/or actions are resolved.

Disposition: Destroy Securely

2004076 Contractor Reports (Debt Collection)

Description: This record series are the reports received from private debt collection agencies under contract with the Controller's Office and are a summary of the debt accounts open and collection activity. The files may contain, but are not limited to: (1) an "Accounts Placement Report" that gives details on the name of the individual account (see NRS 676.220) (this may be the name of an individual or a company), ID code (either an SSN or Federal Income Tax ID number) and amount of debt. (2) Monthly Summary Reports containing information on the accounts, amount of original debt, amount collected, amount remitted to the Controller's (identified by JV number), with appropriate dates. (3) Detail Reports, containing information listing the payments received and transferred to an agency (this report goes with the Journal Vouchers). (4) Returned Account Detail, listing the accounts that were not collected or were otherwise closed. The file may also contain related correspondence.

Retention: Retain this record series for a period of three (3) fiscal years from the end of the fiscal year to which they pertain.

Disposition: Destroy Securely

2002044 County Treasurer's Quarterly Remittances

Description: This record series documents the requirement in NRS 361.745 for each county treasurer to report and remit to the Controller all money that has been collected for the benefit and use of the state for that quarter. The records are on a form required by the Controller. The distribution of income coding on the form is transferred to cash receipts for entry into the Advantage System.

Retention: Retain this record series for three (3) fiscal years from the end of the fiscal year to which they pertain.

Disposition: Destroy Securely

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2004077 Debt Offset Files

Description: This record series documents the functions of offsetting debt as detailed in NRS 353C.190. Offsetting debts deals with identifying vendor's and/or individuals who are on the state's vendor system (thus receiving money for services and/or goods) who owe money to a state agency, stopping payment and reimbursing the agency budget that is owed money. The files may contain, but are not limited to: Agency referrals (memorandums from an agency to the Controller's with data on a vendor who is past due in paying a debt -- see NRS 353C.120), Notice of Intent to Offset Payment (a notice sent to a vendor explaining the debt owed and the payment being stopped and transferred to another state agency), copies of ADVANTAGE™ Financial System reports, related correspondence and similar documents.

Retention: Retain this record series for a period of three (3) fiscal years from the end of the fiscal year to which they pertain.

Disposition: Destroy Securely

2004078 Electronic Debt Collection Files

Description: This record series consists of various files used to produce reports, forms and correspondence concerning the debt collection process of active accounts only. The files may contain, but are not limited to: names, SSN or Federal Tax ID number, address, phone number, business data (name, corporation details, owner, operator, etc.), agency submitting the debt for collection, amount of debt, date declared past due, any judgments, contractor account referred to, amount and dates of any payments, and similar data.

Retention: Retain the data until the account is closed and reconciled. A security back up copy of this data must be made and secured off-site in accordance with NRS 239.051.

Disposition: Destroy Securely

2002037 Escheated Estates Records

Description: This record series administers and documents the receipt of estates that have escheated to the state as provided for under NRS 154.010 and is maintained by the Controller as mandated in NRS 154.115. The files may contain, but are not limited to: computer printouts, deposit records, journal vouchers, copies of tax settlement documents, related correspondence and similar records.

Retention: Retain this record series for a period of eighty (80) calendar years from the date of creation of the file.

Disposition: Destroy Securely

2016002 Financial Reports

Description: This record series documents the financial transaction reports occurring within the State Accounting System. The reports include, but are not limited to: Trial Balance Reports, Check Registers (A Checks and E Checks), EFT's Scheduled, Outstanding Encumbrances, State Purchasing Archive Report and similar reports.

Retention: Retain for 3 (three) fiscal years from the end of the fiscal year to which they pertain.

Disposition: Destroy

2002052 Garnishments

Description: This record series documents the receipt and actions taken on writ of garnishments as detailed in NRS 31.249 (2)(b).

Retention: Retain this record series for a period of six (6) fiscal years from the end of the fiscal year to which they pertain.

Disposition: Destroy Securely

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2002039 Hand Typed Checks

Description: This record series is used to document checks that are written by hand and then entered into the system. This record series consists of payment vouchers or net pay adjustment authorization forms with supportive documents. The information concerning this financial transaction is entered into the Advantage system on a daily basis.

Retention: Retain this record series for three (3) fiscal years from the end of the fiscal year to which they pertain.

Disposition: Destroy Securely

2004093 Hearing on Request to Offset Debt Files

Description: This record series documents the administrative hearings held before the Controller pursuant to NAC 353C.150 to 353C.340. The files may contain, but are not limited to: pleadings, transcripts, exhibits (copies of documents, reports, financial statements, invoices, receipts, etc.), "Proof of service of documents" (see NAC 353C.230), Hearing Notice, prehearing statements (NAC 353C.290), official notices (see NAC 353C.330), Findings of Fact, Conclusions of Law and Decision, related correspondence and similar documents.

Retention: Retain this record series for a period of three (3) calendar years from the end of the calendar year in which they were closed.

Disposition: Destroy Securely

2004102 IRS 1099 Reporting Files

Description: This record series documents and administers the process of reconciling tax information sent by the vendor to the IRS with information sent by the state to the IRS. The files may contain, but are not limited to: IRS Form 1099 Vendor Information (electronic file), IRS Form 1099 computer printout, Reject Reports, IRS Form 1099 (State Copy) with related correspondence and similar documents.

Retention: Retain this record series for four (4) calendar years from the end of the IRS Tax year to which they pertain. This record may be placed on an electronic imaging system (SAM 0408.0 #1).

Disposition: Destroy Securely

2002050 IRS Levies

Description: This record series documents the receipt and actions taken on levies for taxes, fines and/or penalties from the IRS in accordance with 26 USC s.6331 to s.6344. The paper based files may include: Notice of Levy (IRS form), Release of Levy/Release of Property from Levy (with attachments -- IRS form), copies of checks, copies of Accounts Payable Listings (state computer generated report), various other accounting reports and forms, "Please contact us about the Taxpayer" and "We Released the Taxpayer Levy" form letters from the IRS, copies of contracts, copies of bank statements, notes and related correspondence.

Retention: Retain this record series for a period of ten (10) calendar years from the date in the "Notice of Levy."

Disposition: Destroy Securely

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2004079 Payroll (Debt Collection) Files

Description: This record series documents the functions of collecting debts from former employees because of overpayments of payroll. The files may contain, but are not limited to: Payroll Debt Collection Record, Memorandum from Central Payroll (which may include: ADVANTAGE™ Financial System printouts, "Overpayment Status Summary Report," collection procedures, copies of notices to employee and related correspondence), copies of checks, receipts of certified mailings, copies of notices & letters to the employee, Payment Agreement, copies of documents sent to a contractor (debt collection agency) for action and similar documents.

Retention: Retain this record series for a period of three (3) fiscal years from the end of the fiscal year to which the debt was satisfied or the file was closed.

Disposition: Destroy Securely

2004103 Permanent School Fund Accounting Files

Description: This record series is used to research and prepare the quarterly reports of the Permanent School Fund as required by NRS 387.013. The files may contain, but are not limited to: copies of accounting records and reports with related notes and correspondence.

Retention: Retain this record series for a period of seven (7) fiscal years from the end of the fiscal year to which they pertain.

Disposition: Destroy Securely

2002043 Permanent School Fund Quarterly Reports

Description: This record series documents the receipt and disbursement of the Permanent School Fund. The document is a complete financial report for each quarter of the fiscal year as required by NRS 387.013.

Retention: Retain these records for a period of seven (7) fiscal years from the end of the fiscal year to which they pertain.

Disposition: Permanent: Transfer to State Archives

2004080 Reconciliation Journal Voucher Files (Debt Collection)

Description: This record series documents the transfer of money into the budget account of the state agency due to the Debt Offset process or debts recovered by a contractor (debt collection agency). Title files may contain, but are not limited to: Request for JV, Journal Voucher Report, Debt Collection Agency (contractor) Remittance Statement and related documents.

Retention: Retain this record series for a period of three (3) fiscal years from the end of the fiscal year to which they pertain.

Disposition: Destroy Securely

2004081 Referrals (Debt Collection)

Description: This record series is used to receive reports of debts from state agencies (see NRS 353C.120), enter them into the computer system and to transmit information to a contractor (debt collection agency) for action. The referrals come in paper and electronic format on a form created by the Office. The files may contain, but are not limited to: "Referral Form for Debt Collection" (containing agency contact information and delinquent debtor information which may include the SSN), transmittal letters, copies of judgment documents (supplied by the state agency), and contractor (debt collection agency) acknowledgement.

Retention: Retain this record series for a period of thirty (30) days from the date the information was input into the Excel Debt Collection system and/or transmitted to a contractor.

Disposition: Destroy Securely

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2003056 Single Audit Act Files

Description: This record series documents the statewide audits of all federal grant funds received by the state under the requirements of "the Single Audit Act" 31 USC s.7501 to s.7507. The files may contain, but are not limited to: copies of Federal grant award documents for all grants received by the state (submitted by grantee agencies), "Single Audit Act" reporting forms (documenting the financial activity of the state agencies), copies of county "Single Audit Act" reports, Schedule of Expenditures of Federal Awards (by state FY), copies of audit reports (from contracted auditors), related correspondence and similar documents.

Retention: Retain for three (3) fiscal years from the end of the fiscal year in which the audit was completed and all audit issues resolved.

Disposition: Destroy Securely

2016005 Stale Checks

Description: This record series documents the cancellations of warrants (checks) due to the lack of deposit or cashing the check. The files may contain, but are not limited to: Cancellation of Controller's Warrant, Affidavit, General and Forged (form), copies of warrants (checks), copies of payment voucher forms, copies of bank statements, copies of computer printouts, notes and related correspondence.

Retention: Retain for 3 (three) fiscal years from the end of the fiscal year to which they pertain.

Disposition: Destroy Securely

1994046 Travel Advance Records

Description: This record series documents travel advances (See NRS 281.172 et seq.). The files may consist of, but are not limited to: Travel Advance forms with supportive documentation; Accounting documents; Receipts; Related correspondence.

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

Disposition: Destroy Securely

2004100 Vendor Registration and Maintenance Records

Description: This record series is used to enter or modify information on vendors within the ADVANTAGE™ Financial System. The files may contain, but are not limited to: IRS W-9, W-9 substitute, IRS W-8 (foreign vendors), "Vendor Change / Deletion" and "Additional Remittance Address."

Retention: Retain this record series for four (4) calendar years from the end of the calendar year to which they pertain.

Disposition: Destroy Securely