

State of Nevada Approved Records Retention and Disposition Schedule

Local Government Finance

Schedule ID # 1200602

Version Date: 6/11/2014

This version supersedes all previous versions.

1993044 Audits of Local Governments by Independent Auditors

Description: This record series consists of annual audit reports completed by independent auditors and filed with the department by all local governments.

Retention: Retain for a period of five (5) fiscal years from the year to which they pertain.

Disposition: Destroy Securely

1993040 Local Government Budget Documents

Description: This record series consists of Local Government Budget documents. Individual folders for each local government contain tentative budget including letter of certification, final budget including notice of information, augmented budget, quarterly reports, correspondence, and budget review checklists.

Retention: Retain these records for a period of five (5) fiscal years from the year to which they pertain.

Disposition: Destroy

2007116 Local Government Financial Emergency Files

Description: These records are used to aid a local government entity throughout a financial crisis (See NRS 354.675 et seq.). The files may contain, but are not limited to: accounting records (including accounts payable, accounts receivable, bank statements, purchase orders, claims, etc.); audits; budgets; contracts and agreements; meeting records (including original and copies of agendas, minutes and notes); public hearing records (including minutes, hearing packets, tapes and supportive materials); special reports (financial analysis, proposals, etc.); related documentation.

Retention: Retain these records for a period of six (6) fiscal years from the end of the fiscal year in which the financial emergency was declared over.

Disposition: Permanent: Transfer to State Archives

2011036 Local Government Retirement Trust Fund Files

Description: These records document the actions concerning Local Government retirement trust funds (See NRS 287.017 and NAC 287.776 et seq.). The records may include, but are not limited to: resolutions with associated documents; annual reports (NAC 287.776 (2)); copy of investment plan with related records; other reports to the Local Government Finance Committee; related documentation.

Retention: Retain these records for a period of five (5) calendar years from the end of the calendar years in which the resolution or plan was presented to the Local Government Finance Committee.

Disposition: Destroy

1993043 Medium Term Obligation

Description: This record series consists of requests received from local governments for medium-term financing (NRS 350.087 et seq). The records include backup material, including a copy of the resolution, and department workup.

Retention: Retain for a period of three (3) fiscal years from the end of the fiscal year in which the debt was repaid.

Disposition: Destroy Securely

1993045 Plans of Corrective Action for Audit Exception

Description: This record series consists of a plan for corrective action regarding audit statutory violations. Each plan identifies the statute or regulation violated; describes the violation; and identifies the means of control used to prevent a recurrence.

Retention: Retain these records for a period of five (5) fiscal years from the year to which they pertain.

Disposition: Destroy Securely

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1993042 Revenue Projections

Description: This record series consists of projections of excise, sales, and property taxes provided to local governments for their use in the budget process. The records include, but are not limited to: backup work papers; Segregation Reports (NRS 361.390(2)); Preliminary Revenue Projections (NRS 360.690(9)); Final Revenue Projections (NRS 360.690(10)); pro-forma property tax report with abatement calculation (NRS 361.4535).

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

Disposition: Destroy Securely

1993047 Voter Approved Overrides

Description: This record series documents voter approved taxes. The series may contain a copy of the ballot, certificate of results and related material.

Retention: Retain for a period of three (3) calendar years.

Disposition: Permanent: Transfer to State Archives
