

## *Colorado County Treasurer Records Retention Schedule*

### **PREFACE**

The *Colorado County Treasurer Records Retention Schedule* is intended to provide a comprehensive records retention schedule for most records that are typically kept by any County Treasurer. Generally these are records documenting and ensuring accountability for the receipt and expenditure of public funds. The schedule may list records that an individual County Treasurer does not currently have but that it may have in the future.

Each County Treasurer may request approval to follow the *Colorado County Treasurer Records Retention Schedule from the Colorado State Archivist*. This is optional and is dependent upon the discretion of each County Treasurer. If adopted, the Treasurer should add notations regarding any local provisions affecting the retention periods of its records. To request approval to follow the *Colorado County Treasurer Records Retention Schedule*, complete the [approval request form](#), or contact the State Archives.

**Subsequent to approval, the records retention schedule will apply to the record copy, regardless of how it is stored (electronic, microfilm, digital image, paper, audio or video recording, etc.). If the record copy of a permanent record is stored in electronic format, carefully determine that the storage system is nonproprietary and whether there is a capability to migrate these records to the next generation of technology. Use of third party retention, e.g. financial institutions is acceptable, if full access is available.**

#### ***IMPORTANT***

**This document does not provide legal authority or authorization for destruction of records by any County Treasurer until it is approved for use for that County Treasurer by the Colorado State Archives.**

**No record should be destroyed if it is pertinent to any current, pending or anticipated audit, investigation or legal proceeding.**

**The Colorado State Archivist does not hold any authority over any County Treasurer which does not complete the approval process through the State Archivist.**

#### **Terminology**

Terminology that may be unfamiliar to some users is explained in *Appendix B – Glossary*.

#### **Record Titles and Description**

Because the records titles used may not reflect the exact records titles used by everyone, the Retention Schedule provides a short paragraph that describes the use and typical contents of each record.

#### **Retention Periods**

Retention periods are based on legal requirements and/or on common usage and industry standards to meet typical administrative, operational or reference requirements. The retention time period indicates the minimum length of time that the record copy should be retained before disposal can take place.

Typically, some kind of approval process is in place to authorize the destruction of records in accordance with the Records Retention Schedule.

Evaluate records for continuing legal, fiscal, administrative or historical value and determine whether they are the subject of any legal holds before proceeding with the authorized destruction. It is permissible to

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either destroy obsolete records at the end of the retention period or to wait until the end of the year in which they become eligible for destruction. The County Treasurer may dispose of duplicates in accordance with the following guidelines:

- **Duplicate copies created for administrative purposes**  
Retain for 1 year and then destroy.
- **Duplicate copies created for convenience or reference**  
Retain until no longer needed for reference or 1 year, whichever is first, and then destroy.
- **Duplicate copies should not be retained longer than the record copy.**  
§6-17-104, C.R.S., provides a default retention period of three years for records that State law requires to be retained when no retention period is otherwise specified.

Guidelines for identification and handling of some non-records are discussed in *Appendix A – Non-Records*.

### **Trigger Dates**

Trigger dates are included in retention periods whenever possible. A trigger date is the date of an event, action or cut-off point that begins the countdown to the end of the retention period. An example of a trigger date in a retention period is: "6 years *after bond expires*". When a trigger date is not specified, the countdown to the end of the retention period begins on the date the file is closed, the date the file no longer has any administrative or reference value, or the date of the newest document in the file.

### **Duplicate Record Retention**

In the event that the same record is listed in two or more approved record retention schedules, the agencies involved may, by written agreement, choose to retain the record pursuant only to the schedule with the longest retention period.

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**TREASURER RECORDS  
SCHEDULE NO. 3**

**3.1 ACCOUNTING RECORDS**

***Cash Books***

Summary record books of cash receipts and disbursements, cash balances and bank account balances.

Retention: 3 years + current

Reference: §30-10-717 - Accounting best practices

***Cash Receipts***

Copies of receipts for all monies received by the Treasurer other than property taxes. Also known as Miscellaneous Receipts. Includes State Treasurer receipts.

Retention: 6 years + current

Reference: §30-10-715 - Accounting best practices

***Cash Summary Reports***

Daily summary record of cash receipts and disbursements, cash balances and bank account balances. Includes duplicate copy of monthly report to State Treasurer.

Retention: 6 years + current

Reference: Accounting best practices

***Deposit Register (Closed Series)***

Manual register showing the amounts deposited daily into each County account.

Retention: 7 years + current

Reference: Accounting best practices

***Fee Books (Daily)***

Retention: 2 years + current

Reference: Accounting best practices

***Receipts (Except Tax)***

City Treasurer, County Clerk, Irrigation Districts and Secretary of School District

Retention: 10 years + current

Reference: Accounting best practices

***Register of Fees, Expenses and Commissions Earned***

A full, true, accurate, and minute account of all Treasurer's fees collected

Retention: 3 years + current

Reference: §30-1-113

***Current Schedule: Special Improvement District Files***

Mill levy certifications, releases of liens for paid assessments, copies of the assessment rolls, notices, receipts and correspondence.

Retention: 10 years + current

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Reference: §31-25-524 et al

### **3.2 AUDIT RECORDS**

#### ***Audit Trail Records***

Daily accounting system reports of completed transactions, used for internal audit.

Retention: 1 year + current

#### ***Report of Audit (Duplicate Copies)***

Retention: 6 years + current

Reference: §30-10-709, Accounting best practices

### **3.3 BANKRUPTCY RECORDS**

#### ***Bankruptcy Files***

Files documenting county claims for unpaid taxes against the assets of individuals and corporations involved in bankruptcy proceedings.

Retention: 3 years + current after case is dismissed or discharged

Reference: Accounting best practices

#### ***Bankruptcy Case Logs***

Logs containing summary information on bankruptcy court cases in which the county has filed claims for payment of taxes.

Retention: 3 years + current after case dismissed or discharged

Reference: Accounting best practices

### **3.4 CORRESPONDENCE AND GENERAL DOCUMENTATION**

#### ***Administrative, Policy, Legal, Fiscal, Historical, or Research of Enduring Value***

Any record, file, or register that is over 100 years old, or that has historical significance to the County or State, or any document that has lasting value or pertains to issues that will have importance to future generations.

Retention: Permanent

Reference: Accounting best practices

### **3.6 FINANCIAL RECORDS**

#### ***Bank Records***

Certificates of Deposit, deposit receipts and slips, check stubs, cancelled checks or copies, bank statements, cash letters, bank images, and reconciliation reports. Also includes deposit records from other county departments.

Retention: 6 years + current

Reference: Accounting best practices

#### ***Bond Registers and Records***

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Lists of financing bonds issued by various taxing authorities, including school districts, and the payment records for the coupon and bond redemptions.

Retention: 6 years + current after termination of the bond

Reference: Accounting best practices

### ***Cancelled Bonds and Coupons***

Original, paid and cancelled bonds and coupons.

Retention: 6 years + current after termination of the bond

Reference: Accounting best practices

### ***Insufficient Funds Checks***

Checks received that are returned by banks for insufficient funds and the log records.

Retention: Log Records – 2 years + current

Uncollectible – 1 year + current after being written off

Reference: Accounting best practices

### ***Investment Reports***

Reports and transaction sheets listing investments transactions.

Retention: 6 years + current

Reference: Accounting best practices

## **3.8 LEDGERS AND JOURNALS**

### ***Apportionment Records***

County and General School Funds

Retention: 6 years + current

Reference: Accounting best practices

### ***General Ledger and Journals***

Year-end summary of receipts and disbursements by account and fund reflecting the general financial condition and operation of the county. May also include documentation from subsidiary ledgers to general ledger and accounting adjustments in the form of general entries.

Retention: 6 years + current

Reference: Accounting best practices

### **Current Schedule: Monthly Statements to County Treasurer from Various County Officers**

Earnings, collection and disbursements.

Retention: 6 years + current

Reference: Accounting best practices

### ***Subsidiary Ledgers and Journals***

Daily, monthly or quarterly transaction detail showing receipts and expenditures such as depositor payment amount, date, payee, purpose, fund credited or debited, and check number; provides backup documentation to General Ledger. Also includes and reports and journals from other county offices.

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Retention: 2 years + current  
Reference: Accounting best practices

### ***Trial Balances***

A reference copy of an accounting system report of the daily balance of all county accounts. Includes daily bank and cash balance reports.

Retention: 2 years + current  
Reference: Accounting best practices

## **3.9 PROPERTY TAX RECORDS**

### ***Abatements***

Retention: 10 years + current if kept by Assessor, otherwise permanent  
Reference: §39-10-114

### ***Abatement Files and Worksheets***

Files and reports listing summary information concerning abatements, including copies of documents.

Retention: 6 years + current  
Reference: §39-10-114

### ***Assessment Rolls and Tax Warrants***

Annual listings of all property subject to taxation certified by the Assessor showing owners and descriptions and the property taxes due and paid on each property assessment. Included are assessment rolls from Special Districts, such as Cities and Towns, Drainage Districts, Special Improvement Districts, etc.

Retention: Permanent  
Reference: §39-5-129

### ***Certificate of Taxes Due***

Certifications of property taxes due on specified tax accounts, issued on request.

Retention: 1 year + current  
Reference: §39-10-115

### ***Distribution Records***

Records showing property tax amounts and distributed to Taxing Authorities, including School Districts

Retention: 10 years + current  
Reference: Accounting best practices

### ***Mass Payment Files and Reports***

Correspondence, reports, and supporting documentation submitted with tax payments covering multiple tax schedules.

Retention: 3 years + current  
Reference: Accounting best practices

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### ***Mineral Rights Tax Sale Correspondence***

Correspondence with surface owners of property on which mineral rights are delinquent, allowing them the first right of refusal to purchase the tax lien.

Retention: 4 years + current

Reference: §39-11-150

### ***Mobile Home Authentications***

Copies of certifications that mobile home taxes have been paid that are used for movement permits and title applications.

Retention: 3 years + current

Reference: §39-29-203

### ***Mobile Home Distraint & Tax Lien Sale Files***

Copies of distraint warrants issued by the Treasurer for taxes due, notices of service by the Sheriff, Certificates of Mobile Home Sale for Delinquent Taxes, and correspondence concerning redemptions.

Retention: 4 years + current

Reference: §39-10-111

### ***Notice of Purchase Record***

Retention: Permanent

Reference: §39-11-114

### ***Personal Property Files***

Investigation reports, copies of distraint warrants issued by the Treasurer for personal property taxes due, property inventories, notices of sale of personal property, notices of service by the Sheriff, legal publication notices, Certificates of Sale of Personal Property, and correspondence with auctioneers and collection agencies.

Retention: 2 years + current for accounts that have been distrainted and sold  
1 year + current for all others

Reference: §39-10-111

### ***Property Condemnation Files***

Correspondence, copies of tax pro-ration requests, tax statements, plats, and legal descriptions of property documenting the collection of pro-rated taxes on land condemned by governmental entities.

Retention: 10 years + current

Reference: Accounting best practices

### ***Publication Lists of Delinquent Taxes***

Listings of delinquent taxes as advertised for collection.

Retention: 10 years + current

Reference: §39-11-102

### ***Redemption Certificates***

Certificates issued by the Treasurer for redemption of tax lien sale certificates.

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Retention: 5 years + current

Reference: §39-12-105

### ***Tax Deed Notices***

Retention: 10 years + current

Reference: §39-11-120, 39-11-129, 39-11-142, 39-12-101 and 39-12-104

### ***Tax Deed Proceedings***

Files containing documents and records pertaining to applications for Treasurer's tax deeds. Does not include Tax Lien Sale Certificates of Purchase or Treasurer's Tax Deed Notices.

Retention: 10 years + current

Reference: §39-12-101 and 39-12-104

### ***Tax Deferrals***

Copies of Tax Deferrals, supporting documentation, and related correspondence.

Retention: 1 year + current

Reference: Accounting best practices

### ***Tax Notice***

Produced at beginning of Tax Year from tape master tax list. Hard copy print-out mailed to taxpayer.

Retention: Permanent

Reference: DOLA requirement

### ***Tax Levy Rate***

Listing of mill levies from taxing authorities used to calculate annual property taxes.

Retention: 6 years + current

Reference: DOLA requirement

### ***Tax Lien Sale Certificates of Purchase***

Certificates of Purchase issued by the Treasurer to purchasers at the annual tax lien sale. Also includes assignments of Certificates.

Retention: 6 years + current from date of redemption or issuance of tax deed, or

30 years + current for outstanding certificates struck off to the county

Reference: §39-11-117, 39-11-118 and 39-11-142

### ***Tax Lien Sale Index***

Index of land and lots sold at the annual tax lien sale.

Retention: Permanent

Reference: §39-11-103

### ***Tax Lien Sale Records Books***

Listing of property taxes sold at the annual tax lien sale, showing names, addresses, legal descriptions, amounts sold at sale, purchasers, redemptions, and tax deeds issued.

Retention: Permanent



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Reference: §39-11-114

### ***Tax Receipts***

Copies of receipts for property taxes paid. Includes Real Estate, Personal Property, and Special Assessment tax receipts.

Retention: 10 years + current from date of payment

Reference: §39-10-105

## **3.10 WARRANTS**

### ***County Warrants***

County warrants and stubs that have been paid and cancelled by the Treasurer's office.

Retention: 6 years + current

Reference: Accounting best practices (retrievable from bank)

### ***Monthly Warrant Reports Files***

Summary reports of warrant transactions processed by the Treasurer, and copies of bank notices that county warrants were not paid due to improper endorsements.

Retention: 1 year + current

Reference: Accounting best practices

### ***School Warrants***

School District warrants paid through the Treasurer's office. Includes receipts for warrants cancelled and returned to the School District.

Retention: 6 years + current

Reference: Accounting best practices

### ***Warrant Registers***

Books and listings of all warrants registered and/or paid through the Treasurer's office, including school district warrants.

Retention: 6 years + current?

Reference: Accounting best practices

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***APPENDIX A***

***NON-RECORDS***

The following types of administrative materials have no public record retention value and may be disposed of as soon as they have served their purpose at the discretion of the custodian:

1. **Catalogs, trade journals and other printed materials** received from other offices, commercial firms or private institutions, which require no action and are not needed for documentary purposes.
2. **Informational or extra copies** of correspondence, completed forms, bulletins, newsletters, etc., prepared for reference and information distribution.
3. **Letters of transmittal** that do not add any information to the transmitted materials.
4. **Miscellaneous memoranda or notices** that do not relate to the functional responsibility of the County Treasurer, such as notices of community affairs, employee meetings, holidays, etc.
5. **Preliminary drafts** of letters, memoranda, reports, worksheets and informal notes that do not represent significant basic steps in the preparation of record documents.
6. **Routing slips, sheets, post-it notes or memos** used to direct the distribution of documents.
7. **Outdated or superseded stocks of publications** kept for supply and hand-out purposes.
8. **Telephone messages** that convey non-policy informational messages.
9. **Library or museum material** acquired for reference or exhibition purposes.
10. **Identical duplicate copies** of records.
11. **Notes, tapes or recordings** that have been transcribed.
12. **Temporary or transitory material** with little or no bearing on decision-making.
13. **Training material** from conferences, workshops or other types of external training opportunities.
14. **Unused blank forms** that are obsolete.

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***APPENDIX B***

***GLOSSARY***

**Closed Record** – A file unit or records series containing documents on which action has been completed and to which more documents are not likely to be added.

**CRS** – Colorado Revised Statutes.

**Disposition** – Actions taken regarding records no longer needed in current office space, including destruction pursuant to an approved records retention schedule or permanent retention of records in paper or other formats.

**Duplicate Copies** – Non-record copies of documents kept solely for ease of access and reference.

**Format** – The shape, size, style and general makeup of a particular record.

**Permanent Records** – Records appraised as having sufficient historical or other value to warrant continued preservation by the County Treasurer beyond the time they are needed for administrative, legal or fiscal purposes.

**Record Copy** – The official and "best" copy of a document retained by the official record custodian.

**Retention Period** – The minimum length of time that a record must be kept.

**Retention Schedule** – A document approved by the Colorado State Archives providing authority for the minimum retention periods and final disposition of County Treasurer records.

**Series** – Physical or intellectual groupings of records; file units or documents arranged according to a filing system or kept together because they relate to a particular subject or function, result from the same activity, document a specific kind of transaction, take a particular physical form, or have some other relationship arising out of their creation, receipt or use.

## ***APPENDIX C***

### ***METHODS OF RECORD DESTRUCTION***

There are four methods that are generally acceptable for destroying records. However, it is important to note that, when dealing with confidential information such as law enforcement and personnel information, these types of records must be destroyed in a secure manner so as to prevent them from being reconstructed by unauthorized parties.

1. **Shred:** This method is most suited for the security destruction of confidential records such as the ones mentioned above.
2. **Burn:** This method is most likely confined to the rural parts of the state where unregulated burning is still allowed.
3. **Landfill:** This method requires that the records be buried in a trench 3 to 4 feet below the surface of the landfill and immediately covered over to prevent the wind from blowing records about. It is recommended that, when possible, once the records are placed in the trench, they be sprayed with water to facilitate a more rapid decomposition.
4. **Recycle:** This method is desirable for non-confidential records where possible. It promotes good conservation and reuse of paper resources.

Remember to check whether the records you want to destroy are the subject of a legal hold order!

County Treasurers should keep a record of the records destroyed, regardless of whether destruction is coordinated at a centralized or decentralized level, to be able to show that destruction took place in the normal course of business. A log or form used to keep track of records destruction should include the following information at a minimum:

1. Date of destruction.
2. Destruction method.
3. Volume of records destroyed, usually in estimated cubic feet.
4. Records descriptions, such as the types and date ranges of the records destroyed [for instance: Property Tax Receipts (2002) or Bank records (2006)] or a listing of the specific file folder titles, depending on the level of tracking the County Treasurer wants to do.
5. Who authorized, supervised and/or accomplished the records destruction.
6. Retention Schedule reference numbers.

## **APPENDIX D**

### **FREQUENTLY ASKED QUESTIONS**

**Q: What if we want to keep something longer than the manual specifies?**

A: You may, but you place your community at risk of additional litigation costs should the County Treasurer be sued in regard to a matter related to the records that are retained longer than legally needed. Once you become aware of possible litigation, it is too late to get rid of records that you should have destroyed previously since the rule is “if you still have them, they are discoverable.”

**Q: Do we need a local exception to keep something longer than the manual specifies?**

A: A local exception must be approved for you to retain something for a shorter time period than the manual specifies and is not required to keep something longer than the specified retention period. However, it is important to document internally that the County Treasurer’s policy is for a longer retention period.

**Q: What is the best method of destruction?**

A: Refer to Appendix E of this manual for an overview of destruction options. The destruction method depends on the content of the records. Any information with personal identifiers (name, address, social security number or driver’s license number, etc.) and any confidential or proprietary information must be rendered completely unreadable. For this reason, cross-cut shredding is preferred over strip shredding. Electronic records must be totally removed (not just “deleted”) from any electronic storage media (CDs, PC hard drives, portable devices such as a PDA or Blackberry, etc.) before disposal of the media at auction or recycling.

**Q: Why can we not burn records if they are approved for destruction?**

A: You may if the burning is allowed in your part of the state. It is important to note that the records need to be totally obliterated if you use this method of destruction.

**Q: If we use a commercial paper recycler to shred our records, how can we be sure they actually destroyed the records so that they are no longer legible?**

A: Ask the recycler for a written statement of destruction that indicates your specific records were properly destroyed.

**Q: If we adopt the retention schedule, will we continue to receive annual authorizations to destroy records from the State Archivist?**

A: Annual authorizations and the attached pink records destruction certificate are sent only to those County Treasurers with individual records retention schedules and not to those County Treasurers that have adopted the Colorado County Treasurer Records Retention Schedule. You will need to establish an internal process to initiate and track records destruction.

**Q: Do I have to document the records I destroy under authority of the retention schedule?**

A: You do not need to report the records destruction to the State Archives as was the case with any individual retention schedule your County Treasurer may have had in place in the past. However, it is recommended that you keep a record, such as a form or log, documenting records destruction dates, types

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of records destroyed, required internal authorizations, and approximate volume of records destroyed to demonstrate compliance with the records retention schedule and destruction of the records in the normal course of business.

### **Q: How do I go about implementing the retention schedule?**

A: Implementation may be different for each organization. However, the key is often ongoing communication, training and a clear assignment of responsibilities and authority. To get started, think about: (1) establishing internal processes and central controls to initiate, track, authorize and document records destruction; (2) monitoring compliance if you have a decentralized retention and destruction process; (3) establishing internal processes to inform the organization about annual revisions to the retention schedule; and (4) establishing an effective litigation hold process.

### **Q: Does the retention schedule cover electronic records?**

A: The retention schedule is media neutral and covers all records regardless of the storage format (paper, electronic, microfilm, etc.). Retention and destruction decisions must be based on the content of the records rather than the storage format.

### **Q: Can I destroy paper records after they are scanned?**

A: The answer is "yes," with some conditions. Under the Colorado Uniform Electronic Transactions Act, electronic records are as good as paper records in court and as evidence of transactions. However, before you destroy the paper, you need to make sure that the electronic records will be readable and accessible for the entire retention period and that they will be accepted as authentic records in lieu of the originals. To do this, you must establish and follow a migration plan and craft and follow policies and procedures demonstrating that the electronic recordkeeping system preserves the integrity of records. The Colorado County Treasurer Record Retention Schedule applies to the record copy, whether it is in paper or electronic format. You must decide the appropriate format.

### **Q: What about retention of County Treasurer records that are hosted by third-party providers?**

A: This is an emerging issue for records managers. In general, you should ensure that the contract between the County Treasurer and the third-party host covers at a minimum: (1) how you will get the records back if the host goes out of business or the contract is terminated; (2) how the information is secured to prevent identity theft or breaches of privacy; (3) how information eligible for destruction under the Records Retention Schedule is to be removed; and (4) who has (and does not have) access to the records.

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**APPENDICES (new)**

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**OTHER AVAILABLE APPENDICES**

[Electronic Messaging Guidelines \(E-Mail\)](#)

[Optical Disk – Policy Statement & Recommended Practices\)](#)

[Guidelines for Long-Term Preservation of Records\)](#)

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[All Common Records Management Documents](#)