



State of Nevada
State Board of Accountancy

**Authorized Records Retention
And Disposition Schedules**

Version Date: September 20, 2006

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

NRS 239.073 et seq.

Scott Anderson, Chairman

Agency Specific Records Retention and Disposition Schedule

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

Agency Name: **Accountancy, State Board of**

This records retention and disposition schedule supersedes all previous versions.

This agency must also meet the requirements on the *General Records Retention and Disposition Schedules* (NRS 239.080). The most current version is available through the Records Management Program and at: <http://dmla.clan.lib.nv.us/docs/nsla/records/instruct/genrec.htm>.

Schedule Number: 10100

Version Date: 9 /20/2006

■ **Title: License Files (Deceased), State Board of Accountancy**

RDA Number: 2006156

Description:

This record series documents the individuals who are known to be deceased who were licensed by the Board. The files may contain: (a) original application documentation (which may include a photo); (b) resumes, copies of transcripts, verification letters, references, certificates, examination results, related correspondence and similar records in the initial application process; (c) renewal documentation including, notification, renewal forms, copies of fee payments, CE documentation and similar records; (d) Informational documentation on licensees, including copies of letters, certificates, news media articles, photos, etc., and; (e) address and contact information (including home and business).

Authorized Retention:

Retain these records for a period of three (3) calendar years from the date of notification of death.

Authorized Disposition:

Some of these documents may contain confidential (such as the Social Security Number) or sensitive (such as personal identifying) information, and those should be destroyed in a secure manner, such as by shredding (See NAC 239.722). All other documents may be disposed of in a normal manner, such as by dumping or recycling.

Legal Citations for Confidential or Sensitive Information:

NRS 628.418, NAC 628.420, AGO 90-15, 42 U.S.C. § 405 (c)(2)(C)(viii) [SSN], NRS 205.4617 [Personal Identifying Information] and NRS 239B.030 [SSN].

References:

None.

■ Title: License Files, State Board of Accountancy

RDA Number: 2006119

Description:

This record series documents the application & renewal process and monitors individuals receiving a professional license from the Board in accordance with NRS chapter 628 and NAC chapter 628. These files include active, inactive, retired, revoked and voluntary surrender licensee files. The files may contain: (a) original application documentation (which may include a photo); (b) resumes, copies of transcripts, verification letters, references, certificates, examination results, related correspondence and similar records in the initial application process; (c) renewal documentation including, notification, renewal forms, copies of fee payments, CE documentation and similar records; (d) Informational documentation on licensees, including copies of letters, certificates, news media articles, photos, etc., and; (e) address and contact information (including home and business). The license files may also include documentation on: (f) exams, training records, and complaints/disciplinary actions when the Board chooses not to file such documentation separately.

Authorized Retention:

Retain these records for a period of fifteen (15) calendar years from the expiration, revocation, suspension or other final disposition of the license.

Authorized Disposition:

Some of these documents may contain confidential (such as the Social Security Number) or sensitive (such as personal identifying) information, and those should be destroyed in a secure manner, such as by shredding (See NAC 239.722). All other documents may be disposed of in a normal manner, such as by dumping or recycling.

Legal Citations for Confidential or Sensitive Information:

NRS 628.418, NAC 628.420, AGO 90-15, 42 U.S.C. § 405 (c)(2)(C)(viii) [SSN], NRS 205.4617 [Personal Identifying Information] and NRS 239B.030 [SSN].

References:

None.

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

Scott Anderson, Chairman

Retention Guidelines.

A Records Retention and Disposition Schedule identifies the minimum time period the listed records must be retained, per NRS 239.080, meaning records disposition must not occur before this time period expires. When the minimum retention period has been met, the recommended disposition of the records, such as destruction or transfer to the State Archives, may be initiated. You are advised to implement regular, routine disposition procedures and not to "selectively retain" some records longer than others. Certain events (i.e., Disposition Holds) may occur that will require a stop to disposition procedures.

Disposition Holds include:

Audits.

When an audit of your agency is begun, all destruction of records in your legal custody must cease. During the audit process, records should be made available to the auditors subject to confidentiality laws. Upon the completion and resolution of the audit, the agency may begin to dispose of records in accordance with the approved records retention and disposition schedule.

Investigations.

When you are notified by a regulatory authority, a law enforcement agency, a court of record, the governor, the Legislature or other similar oversight entities that an investigation is being conducted, all records must be preserved until the investigation is over. You should consult with your legal counsel and/or the Attorney General's Office for specific advice.

Litigation.

When an agency receives notification that a lawsuit has been filed against (or in behalf of) them, they should immediately consult their legal counsel and/or the Attorney General's Office. All records pertaining to the litigation should be identified, separated from other files and protected. All destruction of records pertaining to the lawsuit must be stopped until the legal action has been resolved. When the litigation has been concluded (your legal counsel can advise you of this), all of the records pertaining to the lawsuit must be retained as required by an Agency Specific Records Retention Schedule or one of the General Records Retention and Disposition Schedules. Your legal counsel may advise you not to destroy any records in the legal custody of the agency until after the disposition of the litigation. You should seek the advice of your legal counsel. Records Management staff are also available for consultation on these issues.

Disposition guidelines.

Most records may be disposed of by normal means, such as recycling or tossing. Some record types are identified on retention schedules as "confidential" (see NRS 239.010) or "restricted" (see NRS 239C.090). These records must be destroyed, per the guidelines identified in NAC 239.722 and, if they are in electronic format, 239.760 (4). However, many other records may contain "sensitive" information that has not been declared by law or regulation to be confidential. Some types of "sensitive" information are described in NRS 205.4617 "Unlawful Acts Regarding Personal Identifying Information." Since serious consequences may result if these records fell into the wrong hands you are advised to destroy these records per the guidelines identified in NAC 239.722 and/or 239.760. If you are in doubt about the sensitivity of certain documents or about an appropriate disposal method, you should contact your legal counsel, the Attorney General's Office, or a records management officer.