

# Agency Specific Records Retention and Disposition Schedule

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

Agency Name: **Controller**

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>.

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### Controller's Office

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Agency Number: 240400

Version Date:

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**Title: Accounting Documents (ADVANTAGE™ Financial System Input)**

RDA Number: 2004094

Description:

This record series is used to input information into the ADVANTAGE™ Financial System. The documents may include copies or originals of: billing claims, work programs, journal vouchers, chart of accounts maintenance documents and similar accounting documents.

Authorized 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).

Authorized Disposition:

Any records containing confidential information (such as the SSN or personal tax ID number) must be destroyed in a secure manner, such as by shredding or physical erasure for electronic records (See NAC 239.760). All other records may be disposed of in a normal manner, such as by dumping or recycling.

Legal Citations for Confidential or Sensitive Information:

42 U.S.C. § 405 (c)(2)(C)(viii) [SSN], NRS 205.4617 (Identity Theft), AB 334 (2005 Session) [SSN] and SB 347 (2005 Session) [Personal Identifying Information].

References:

NRS 11.190 (3)(d).

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## Controller's Office

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Agency Number: 240400

Version Date:

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**Title:** **ADVANTAGE™ Financial System Files**

**RDA Number:** 2004095

Description:

This record series is used to administer the activities within the ADVANTAGE™ Financial System of the State Accounting Procedures Law found in NRS Chapter 353. The information recorded in the system includes data on budgeting, expenditures, reimbursements, billings, accounts receivable, purchasing, general accounting, fixed assets, payroll expenditures (relating to budgets) and similar functions.

Authorized Retention:

Retain one (1) complete fiscal year of data on-line. The data may be updated and corrected in accordance with the written system security, modification and verification standards & procedures. A security backup copy must be made and securely stored in accordance with NRS 239.051.

Authorized Disposition:

Any records containing confidential information (such as the SSN or personal tax ID number) must be destroyed in a secure manner, such as by shredding or physical erasure for electronic records (See NAC 239.760). All other records may be disposed of in a normal manner, such as by dumping or recycling.

Legal Citations for Confidential or Sensitive Information:

42 U.S.C. § 405 (c)(2)(C)(viii) [SSN], NRS 205.4617 (Identity Theft), AB 334 (2005 Session) [SSN] and SB 347 (2005 Session) [Personal Identifying Information].

References:

NRS 353.319.

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**Title:** **ADVANTAGE™ Financial System Microform Reports**

**RDA Number:** 2004097

Description:

This record series documents the financial transactions occurring within the State Accounting System (see NRS Chapter 353) that are generated from the ADVANTAGE™ Financial System on a regular basis (daily, monthly, weekly and annually). The microform reports include: "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), Trial Balance Reports, Check Registers (A Checks and E Checks), EFT's Scheduled, Outstanding Encumbrances, State Purchasing Archive Report and similar reports.

Authorized Retention:

Retain any copies of microfilm for a period of three (3) fiscal years from the fiscal year to which they pertain.

Authorized Disposition:

Transfer the original copy of the microform to the State Archives after a quality assurance check has been conducted.

Legal Citations for Confidential or Sensitive Information:

42 U.S.C. § 405 (c)(2)(C)(viii) [SSN], NRS 205.4617 (Identity Theft), AB 334 (2005 Session) [SSN] and SB 347 (2005 Session) [Personal Identifying Information].

References:

Data is retained with the ADVANTAGE™ Financial System for one fiscal year and within the DAWN system for ten fiscal years.

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Agency Number: 240400

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**Title:** **ADVANTAGE™ Financial System Reports**

**RDA Number:** 2004098

Description:

This record series consists of copies of various computer printouts (CPO) used for administrative purposes within the State Accounting System. The reports may include: System Assurance Reports, Error reports, Bank Reconciliations (including: "Schedule of Activity in the ADVANTAGE™ Financial System but not in Bank" and "Schedule of Activity in Bank but not in ADVANTAGE™ Financial System"), Daily Cancellations, Voucher Payment EFT Transfers and similar reports.

Authorized Retention:

Retain these reports only until the work is accomplished for which they were generated or until a superseding report is produced, as administratively needed.

Authorized Disposition:

Any records containing confidential information (such as the SSN or personal tax ID number) must be destroyed in a secure manner, such as by shredding or physical erasure for electronic records (See NAC 239.760). All other records may be disposed of in a normal manner, such as by dumping or recycling.

Legal Citations for Confidential or Sensitive Information:

42 U.S.C. § 405 (c)(2)(C)(viii) [SSN], NRS 205.4617 (Identity Theft), AB 334 (2005 Session) [SSN] and SB 347 (2005 Session) [Personal Identifying Information].

References:

NRS 353.319.

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**Title:** **ADVANTAGE™ Financial System Vendor Records**

**RDA Number:** 2004099

Description:

This record series is used to populate other accounting records within the ADVANTAGE™ Financial System with vendor information. The files will contain vendor information including: name, address, Employer Identification Number (Federal Tax I.D. number) and similar information.

Authorized Retention:

Purge the electronic file of inactive and or incorrect data as needed for administrative purposes.

Authorized Disposition:

Any records containing confidential information (such as the SSN or personal tax ID number) must be destroyed in a secure manner, such as by shredding or physical erasure for electronic records (See NAC 239.760). All other records may be disposed of in a normal manner, such as by dumping or recycling.

Legal Citations for Confidential or Sensitive Information:

42 U.S.C. § 405 (c)(2)(C)(viii) [SSN], NRS 205.4617 (Identity Theft), AB 334 (2005 Session) [SSN] and SB 347 (2005 Session) [Personal Identifying Information].

References:

The office uses this information as a table used to populate other accounting records within the ADVANTAGE™ Financial System.

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## Controller's Office

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Agency Number: 240400

Version Date:

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Title: **Bond Closing Documents**

RDA Number: 2002033

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.

Authorized Retention:

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

Authorized Disposition:

These records may be disposed of in a normal manner, such as by dumping or recycling.

Legal Citations for Confidential or Sensitive Information:

None.

References:

NRS 266.110 and 266.160 (2).

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Title: **CAFR Work Papers**

RDA Number: 2004101

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: copies of various financial reports, spreadsheets, notes, related correspondence and similar documents.

Authorized Retention:

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

Authorized Disposition:

These records may be disposed of in a normal manner, such as by dumping or recycling.

Legal Citations for Confidential or Sensitive Information:

None.

References:

NRS 227.110.

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## Controller's Office

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Agency Number: 240400

Version Date:

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**Title:** Cash Management Improvement Act Files

**RDA Number:** 2003057

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: 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.

Authorized 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.

Authorized Disposition:

Any records containing confidential information (such as the SSN or personal tax ID number) must be destroyed in a secure manner, such as by shredding. All other records may be disposed of in a normal manner, such as by dumping or recycling.

Legal Citations for Confidential or Sensitive Information:

42 U.S.C. § 405 (c)(2)(C)(viii) [SSN], NRS 205.4617 (Identity Theft), AB 334 (2005 Session) [SSN] and SB 347 (2005 Session) [Personal Identifying Information].

References:

31 CFR 205.29 (b) and OMB Circular A-133 "Audits of States, Local Governments, and Non-Profit Organizations."

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**Title:** County Treasurer's Quarterly Remittances

**RDA Number:** 2002044

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.

Authorized Retention:

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

Authorized Disposition:

These records may be disposed of in a normal manner, such as by dumping or recycling.

Legal Citations for Confidential or Sensitive Information:

None.

References:

NRS 227.110 & NRS 361.745.

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## Controller's Office

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Agency Number: 240400

Version Date:

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Title: **DAWN Data Warehouse Files**

RDA Number: 2004096

Description:

This record series is used to store and access data of the State Accounting Procedures Law found in NRS Chapter 353. The information recorded in the system includes data on budgeting, expenditures, reimbursements, billings, accounts receivable, purchasing, general accounting, fixed assets, payroll expenditures (relating to budgets) and similar functions.

Authorized Retention:

Retain ten (10) complete fiscal years within the system. The data may be updated and corrected in accordance with the written system security standards and correction/verification procedures. A security backup copy must be made and securely stored in accordance with NRS 239.051.

Authorized Disposition:

Any records containing confidential information (such as the SSN or personal tax ID number) must be destroyed in a secure manner, such as by shredding or physical erasure for electronic records (See NAC 239.760). All other records may be disposed of in a normal manner, such as by dumping or recycling.

Legal Citations for Confidential or Sensitive Information:

42 U.S.C. § 405 (c)(2)(C)(viii) [SSN], NRS 205.4617 (Identity Theft), AB 334 (2005 Session) [SSN] and SB 347 (2005 Session) [Personal Identifying Information].

References:

NRS 353.319.

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Title: **Escheated Estates Records**

RDA Number: 2002037

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: computer printouts, deposit records, journal vouchers, copies of tax settlement documents, related correspondence and similar records.

Authorized Retention:

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

Authorized Disposition:

It is recommended that this record series be microfilmed. These records may be disposed of in a normal manner, such as by dumping or recycling.

Legal Citations for Confidential or Sensitive Information:

None.

References:

NRS 154.120 (7).

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## Controller's Office

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Agency Number: 240400

Version Date:

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Title: **Fraudulent Checks**

RDA Number: 2002053

Description:

This record series documents the cancellation and reissue of warrants (checks) due to "forgery" [someone other than the named individual endorsing and cashing the check]. The paper-based files may contain: Cancellation of Controller's Warrant, Affidavit: General and Forged (form), copies of checks (warrants), copies of payment voucher forms, copies of deposit receipts, copies of bank statements, Reissue Document forms, copies of computer printouts, Affidavit of Claimant: Endorsement Forged (court document), notes and related correspondence.

Authorized Retention:

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

Authorized Disposition:

These confidential records must be destroyed in a secure manner, such as by shredding.

Legal Citations for Confidential or Sensitive Information:

42 USC s.1320C-9 and NRS 422.290, 42 USC s.1320C-9 and NRS 422.290: 42 U.S.C. § 405 (c)(2)(C)(viii) [SSN], NRS 205.4617 (Identity Theft), AB 334 (2005 Session) [SSN] and SB 347 (2005 Session) [Personal Identifying Information].

References:

NRS 11.190 (3)(d)..

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Title: **Garnishments**

RDA Number: 2002052

Description:

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

Authorized Retention:

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

Authorized Disposition:

These confidential records must be destroyed in a secure manner, such as by shredding.

Legal Citations for Confidential or Sensitive Information:

42 U.S.C. § 405 (c)(2)(C)(viii) [SSN], NRS 205.4617 (Identity Theft), AB 334 (2005 Session) [SSN] and SB 347 (2005 Session) [Personal Identifying Information].

References:

NRS 11.190 (1)(a), 15 USC s.1671to s.1677, NRS 21.010 to 21.020 and NRS 31.249 to 31.280.

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## Controller's Office

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Agency Number: 240400

Version Date:

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**Title:** **Hand Typed Checks**

**RDA Number:** 2002039

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.

Authorized Retention:

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

Authorized Disposition:

Records containing confidential information, such as the SSN, must be destroyed in a secure manner, like shredding. All other records may be disposed of in a normal manner, such as by dumping or recycling.

Legal Citations for Confidential or Sensitive Information:

42 U.S.C. § 405 (c)(2)(C)(viii) [SSN], NRS 205.4617 (Identity Theft), AB 334 (2005 Session) [SSN] and SB 347 (2005 Session) [Personal Identifying Information].

References:

NRS 11.190 (3)(d).

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**Title:** **IRS 1099 Reporting Files**

**RDA Number:** 2004102

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 consist of: 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.

Authorized 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).

Authorized Disposition:

Any records containing confidential information (such as the SSN or personal tax ID number) must be destroyed in a secure manner, such as by shredding or physical erasure for electronic records (See NAC 239.760). All other records may be disposed of in a normal manner, such as by dumping or recycling.

Legal Citations for Confidential or Sensitive Information:

26 CFR 301.6109-1 (a)(ii) and 42 U.S.C. § 405 (c)(2)(C)(viii) [SSN], NRS 205.4617 (Identity Theft), AB 334 (2005 Session) [SSN] and SB 347 (2005 Session) [Personal Identifying Information].

References:

26 CFR 31.6001-1 (e)(2).

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## Controller's Office

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Agency Number: 240400

Version Date:

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Title: **IRS Levies**

RDA Number: 2002050

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.

Authorized Retention:

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

Authorized Disposition:

These confidential records must be destroyed in a secure manner, such as by shredding.

Legal Citations for Confidential or Sensitive Information:

42 U.S.C. § 405 (c)(2)(C)(viii) [SSN], NRS 205.4617 (Identity Theft), AB 334 (2005 Session) [SSN] and SB 347 (2005 Session) [Personal Identifying Information]. See 26 CFR 301.6109-1 for use and restrictions of taxpayer I.D. numbers.

References:

26 USC s.6331 (e).

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Title: **Permanent School Fund Accounting Files**

RDA Number: 2004103

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 include copies of accounting records and reports with related notes and correspondence.

Authorized Retention:

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

Authorized Disposition:

These records may be disposed of in a normal manner, such as by dumping or recycling.

Legal Citations for Confidential or Sensitive Information:

None.

References:

NRS 11.190 (1)(b).

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## Controller's Office

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Agency Number: 240400

Version Date:

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**Title: Permanent School Fund Quarterly Reports**

RDA Number: 2002043

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.

Authorized Retention:

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

Authorized Disposition:

Transfer the records to the State Archives after the retention period has been satisfied.

Legal Citations for Confidential or Sensitive Information:

None.

References:

NRS 387.013.

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**Title: Single Audit Act Files**

RDA Number: 2003056

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 include: 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.

Authorized 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.

Authorized Disposition:

Any records containing confidential information (such as the SSN or personal tax ID number) must be destroyed in a secure manner, such as by shredding. All other records may be disposed of in a normal manner, such as by dumping or recycling.

Legal Citations for Confidential or Sensitive Information:

42 U.S.C. § 405 (c)(2)(C)(viii) [SSN], NRS 205.4617 (Identity Theft), AB 334 (2005 Session) [SSN] and SB 347 (2005 Session) [Personal Identifying Information].

References:

OMB Circular A-133 "Audits of States, Local Governments, and Non-Profit Organizations."

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## Controller's Office

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Agency Number: 240400

Version Date:

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**Title: Vendor Registration and Maintenance Forms**

**RDA Number: 2004100**

Description:

This record series is used to enter or modify information on vendors within the ADVANTAGE™ Financial System. They may include the following forms: IRS W-9, W-9 substitute, IRS W-8 (foreign vendors), "Vendor Change / Deletion" and "Additional Remittance Address."

Authorized Retention:

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

Authorized Disposition:

Any records containing confidential information (such as the SSN or personal tax ID number) must be destroyed in a secure manner, such as by shredding or physical erasure for electronic records (See NAC 239.760). All other records may be disposed of in a normal manner, such as by dumping or recycling.

Legal Citations for Confidential or Sensitive Information:

42 U.S.C. § 405 (c)(2)(C)(viii) [SSN], NRS 205.4617 (Identity Theft), AB 334 (2005 Session) [SSN] and SB 347 (2005 Session) [Personal Identifying Information].

References:

NRS 353.319.

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**Title: AR (Accounts Receivable) Summary**

**RDA Number: 2004075**

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.

Authorized Retention:

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

Authorized Disposition:

Transfer this record series to the State Archives after the retention period has expired.

Legal Citations for Confidential or Sensitive Information:

None.

References:

NRS 361.745.

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## Controller's Office

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Debt Collection

Agency Number: 240500

Version Date: 5/12/2004

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Title: **Contractor Reports**

RDA Number: 2004076

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 reports consist of: (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.

Authorized Retention:

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

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:

42 U.S.C. § 405 (c)(2)(C)(viii) [SSN], NRS 205.4617 (Identity Theft), AB 334 (2005 Session) [SSN] and SB 347 (2005 Session) [Personal Identifying Information].

References:

NRS Chapter 353C and NAC Chapter 353C.

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Title: **Debt Offset Files**

RDA Number: 2004077

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. These records contain: 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.

Authorized Retention:

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

Authorized Disposition:

These records may be disposed of in a normal manner, such as by dumping or recycling.

Legal Citations for Confidential or Sensitive Information:

None.

References:

NRS Chapter 353C and NAC Chapter 353C

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This records retention and disposition schedule has been approved in accordance with NRS 239.080.

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## Controller's Office

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Debt Collection

Agency Number: 240500

Version Date: 5/12/2004

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**Title: Electronic (Excel) Debt Collection Files**

**RDA Number: 2004078**

Description:

This record series consists of various Excel files used to produce reports, forms and correspondence concerning the debt collection process of active accounts only. Data includes: 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.

Authorized 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.

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). This electronic record must be securely erased to maintain confidentiality (see NAC 239.760 (4)).

Legal Citations for Confidential or Sensitive Information:

42 U.S.C. § 405 (c)(2)(C)(viii) [SSN], NRS 205.4617 (Identity Theft), AB 334 (2005 Session) [SSN] and SB 347 (2005 Session) [Personal Identifying Information].

References:

NRS Chapter 353C and NAC Chapter 353C.

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**Title: Hearing on Request to Offset Debt Files**

**RDA Number: 2004093**

Description:

This record series documents the administrative hearings held before the Controller pursuant to NAC 353C.150 to 353C.340. The files may contain: 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.

Authorized 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.

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:

42 U.S.C. § 405 (c)(2)(C)(viii) [SSN], NRS 205.4617 (Identity Theft), AB 334 (2005 Session) [SSN] and SB 347 (2005 Session) [Personal Identifying Information].

References:

NRS Chapter 353C and NAC Chapter 353C.

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## Controller's Office

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Debt Collection

Agency Number: 240500

Version Date: 5/12/2004

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**Title: Payroll (Debt Collection) Files**

RDA Number: 2004079

Description:

This record series documents the functions of collecting debts from former employees because of overpayments of payroll. The files may contain: 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.

Authorized 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.

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:

42 U.S.C. § 405 (c)(2)(C)(viii) [SSN], NRS 205.4617 (Identity Theft), AB 334 (2005 Session) [SSN] and SB 347 (2005 Session) [Personal Identifying Information].

References:

NRS Chapter 353C and NAC Chapter 353C.

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**Title: Reconciliation Journal Voucher Files**

RDA Number: 2004080

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). The files may contain: Request for JV, Journal Voucher Report, Debt Collection Agency (contractor) Remittance Statement and related documents.

Authorized Retention:

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

Authorized Disposition:

These records may be disposed of in a normal manner, such as by dumping or recycling.

Legal Citations for Confidential or Sensitive Information:

None.

References:

NRS Chapter 353C and NAC Chapter 353C.

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## Controller's Office

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Debt Collection

Agency Number: 240500

Version Date: 5/12/2004

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Title: **Referrals**

RDA Number: 2004081

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 include: paper and/or electronic version of "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.

Authorized 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.

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 or physical erasure of the electronic record (See NAC 239.722 and 239.760 (4)).

Legal Citations for Confidential or Sensitive Information:

42 U.S.C. § 405 (c)(2)(C)(viii) [SSN], NRS 205.4617 (Identity Theft), AB 334 (2005 Session) [SSN] and SB 347 (2005 Session) [Personal Identifying Information].

References:

NRS Chapter 353C and NAC Chapter 353C.

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## Controller's Office

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Debt Collection

Agency Number: 240500

Version Date: 5/12/2004

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### **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.