

BGSU Schedule of Records Retention

Office: Accounts Payable

In accordance with ORC Section 149.33 and Bowling Green State University Board of Trustees, a schedule of Retention and Destruction for the following records is hereby established. The records covered by this schedule, upon expiration of the retention period, shall be destroyed unless otherwise specified. No record shall be destroyed that pertains to any pending claim, action, litigation, or request.

Approvals:

Department Official: Signed

Date: 07/19/2013

Records Manager: Signed

Date: 07/19/2013

Schedule Number	Record Series Title	Retention Period
142-01	1099: Federal form used to report salaries, wages, tips, etc. of employees	6 years, destroy confidentially*
142-02	Accounts Payable Records: Amounts owed on open accounts for goods or services received. Including, but not limited to, all invoices (including EDI), ledgers, and vouchers.	4 years, then recycle
142-03	Accounts Receivable Records: Amounts due from others on open accounts as a result of providing goods or services	4 years, then recycle
142-04	Account Reconciliations: Explanation of differences between balances	4 years, then recycle
142-05	ACH Reports: Transaction reports of the Automated Clearing House	Active + 6 years, destroy confidentially*
142-06	Bookstore Inventory Reports: Retail inventory of stocked items in the bookstore, with details such as how much each item is sold for.	4 years, then recycle
142-07	Cancelled Checks/Stopped Payments	4 years, destroy confidentially*

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142-08	Check/Deposit Stubs	4 years, destroy confidentially*
142-09	<p>Correspondence</p> <p>A. Routine/Transient: Referral letters, requests for routine information or publications provided to the public by an agency that are answered by standard form letters</p> <p>B. General: Includes internal letters and memos; also correspondence from various individuals, companies, and organizations requesting information pertaining to agency and legal interpretations and other miscellaneous inquiries. This correspondence is informative, (it does not attempt to influence policy).</p> <p>C. Executive: Deals with significant aspects of the administration of the offices. Includes information on policy, program, fiscal or personnel matters.</p> <p>Note: Correspondence can be in physical or electronic format (email).</p>	<p>A. Retain until no longer of administrative value</p> <p>B. 1 year</p> <p>C. 3 years, have Archives appraise for historical value</p>
142-10	Flexible Spending Account Registers	4 years, then recycle
142-11	Invoices: Bill for goods or services received	4 years, then recycle
142-12	Journal Entries: The means of entering details of a transaction into the accounting system. Entries may include a brief explanation.	4 years, then recycle
142-13	Pay Cycle Documentation: List of payroll expenses to be paid	4 years, then recycle
142-14	Sales Tax Return Forms	Active + 6 years, destroy confidentially*
142-15	Transient Documents: Electronic or written records that have a very short-lived administrative, legal, or fiscal value. May include, but are not limited to: post-it notes, routing slips, telephone messages, e-mail or voicemail, copies, notes or drafts used in the production of public records, and surveillance videos	Until no longer of value or is superseded, then recycle
142-16	Travel Expense Reports: Record of expenses incurred on official travel. Used for	4 years, then recycle

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	reimbursement purposes. Includes Taxable Mileage Reports.	
142-17	Vouchers: Includes P1Card vouchers.	4 years, then recycle
142-18	Year End Audit Files	4 years, then recycle

*For record series that are destroyed confidentially, a Certificate of Records Disposal (CRD) must be filled out prior to disposal. The specific college/department must retain the CRD on file for 10 years after the date of disposal, and a copy of the CRD must be sent to the University Archives. Confidential records must be disposed of through Certified Document Destruction, Inc., and must be scheduled through the University Records Manager (372-9614).