Policy 0806-20

Records Retention Policy

Per the Idaho Public Records Act as found in Idaho Code, the following Records Retention time periods will be used for Business Department documents:

Title and Description Minimum Retention Period

Accounting Department:

Accounts Payable Fiscal Year End plus 3 years, then destroy Accounts Receivable Fiscal Year End plus 3 years, then destroy Audit Records Permanently archive

Budget & Finance Department:

Annual Financial Reports After closed plus 3 years, then destroy Annual Operating Budgets Fiscal Year End plus 3 years, then destroy Bond Official Transcripts Permanently archive Budget Documents After closed plus 3 years, then destroy Budget Policy Permanently archive Capital Asset Records Life of Asset, then destroy Grant Reports After closed plus 3 years, then destroy Journal Entry Records After closed plus 10 years, then destroy Legal Records Requests Permanently archive

Facility Operations:

A.D.A. Files (compliance) After closed plus 15 years, then destroy Appraisals After closed plus 3 years, then destroy Bidding Documents Fiscal year end plus 3 years, then destroy Construction Documents Permanently archive Building Plans and Specifications Life of Asset, then destroy Deeds and Easements Permanently archive Property Disposal Records Permanently archive for personal/real property valued at more than $500 (personal property is considered property that is movable)

Reference: Code of Idaho 9-213 thru 9-552