

## Retention Guidelines:

### General Records:

Official minutes including records accepted as part of minutes	Permanent
Permanent Charter	Permanent
Legal Opinion or Directive rendered by a government agency	Permanent
Survey Result (including copy of survey form)	Permanent
Grants	Permanent
Application, proposal, agreement, evaluation (if approved)	Permanent
Background material, fiscal records (after close or denial)	6 Years
Tax Returns and Worksheets incl. IRS and State notices	6 Years
Legal Agreements (after termination or expiration)	6 Years
Accident Reports or Claims	6 Years
Authorization Forms for Document Destruction	6 Years
Insurance policies (Expired)	3 Years
Correspondence (General)	3 Years
Employment Applications	3 Years
Agendas for Library Board Meetings	1 Year

### Budget Records:

Annual Budget	Permanent
Budget Preparation Files	6 Years
Annual Budget Status Reports	6 Years
Reconciliation Reports	6 Years
Register Reports	6 Years
Cash Transactions (cashbox logs)	6 Years

### Audit Records:

External Audits	6 Years
Internal Audits (conducted by local government officials) N/A	6 Years

### Banking Records:

Banking Communication (incl. statements)	6 Years
Cancelled or voided checks	6 Years
Copy of check or check stub	6 Years
Deposit slips	6 Years

### Payroll Records:

(including information on gross and net pay, base pay, taxes and other deductions)	
Year-end or quarterly Payroll reports	55 Years
Summary Report of payroll or time information	6 Years
Employee's time sheets	6 Years
Authorization given to employee to use paid time off	6 Years
Records of assignment, attachments and garnishments	6 Years
Employer's copies of Federal Forms 990, 1099 or W-2	6 Years
Employer's copies of NYS Income Tax forms relating to employees	6 Years

Employer's copies of withholding certificate (form W-4)	6 Years
Purchasing Records:	
Payment Voucher	6 Years
Invoice	6 Years
Performance Guarantee or written warranty	6 Years

---

**Nb**

Definition of a "Public Record": According to Local Government Records Law, a "public record" is defined as "any book, paper, map photograph, or other information-recording device regardless of physical form or characteristic, that is made, produced or executed or received by any local government or officer thereof pursuant to law or in connection with the transaction of a public business" (ATIS #6 p. 1). It should be noted that since an Association library is not a governmental unit no records of an association library are public records.