



# SWCD Operational Handbook

## Record Retention

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## Record Retention

The responsibilities for records management activities in state and local government offices are broadly defined in two sections of Minnesota Statutes: M.S. 138.17, the state's records management statute, and M.S. 15.17-15.174, the state's official records law. The Commissioner of Administration is given responsibility in M.S. 138.17 for the overall administration of a statewide records management program, one which is to cover the records of all state offices as well as the records of the state's political subdivisions.

Records management is defined in M.S. 138.17 as "the application of efficient and economical records management methods to the creation, utilization, maintenance, preservation, and disposal of official records..." The following memorandum has been prepared by the Board of Water and Soil Resources to assist with records management.

### Preliminary Disposition Classes for Records of Soil and Water Conservation Districts

1. Reference material that does not become part of a transaction, such as publications received from other agencies, technical articles and journals, equipment catalogs, trade publications, and newspapers, is generally considered as non-records and may be disposed of at the convenience of the soil and water conservation district without reference to the Minnesota Historical Society.
2. Internal management or housekeeping records should be destroyed periodically after authority has been obtained from the [Minnesota Historical Society](#) (345 Kellogg Boulevard West, Level A, St. Paul, MN 55102). Request the Minnesota Historical Society to provide the current form: [Application For Authority To Dispose Of Records](#) (see copy of reference example). Internal management or housekeeping records include:
  - a. Correspondence relating to routine and repetitive transactions (this should be filed separately from program management and policy correspondence that will be retained permanently under item three).
  - b. Temporary financial records that should be retained six years and until audited by the State Auditor; for example, claims and vouchers, purchase orders and invoices, checks, deposit slips and bank statements, payrolls, and expired contracts for expendable supplies (summary financial records, including general ledgers, journals of account, check registers, and audit reports will be retained permanently under item three).
3. Permanent records that document the programs and activities of the district should be retained by the district or offered for transfer to the State Historical Society. These records include:
  - a. Records documenting the proceedings and circumstances leading to the creation of the district.
  - b. Records of the supervisors, including minutes of their meetings and proceedings, election results, and all resolutions, regulations, and orders.
  - c. Basic fiscal, program, and project correspondence with the Board of Water and Soil Resources and other governmental agencies.
  - d. Record sets (one copy each) of all separate issuances, directives, and publications produced by the district, including notices, circulars, annual reports, plans, maps and plats.
  - e. Documentation of the results of research, surveys, and investigations performed by the district.
  - f. Records of demonstration and control projects, including their planning, management, participation in, and evaluation.
  - g. Summary financial and accounting records, including general ledgers, journals of account, check registers, and audit reports.

- h. Basic financial agreements and contracts with other governmental agencies and persons and acquisition and title documents for real and personal property.
- i. Personnel records, including individual pay records and individual personnel files.
- j. Other records of historical or general interest relating to soil conservation, agricultural engineering, erosion prevention, and land use in the district.

**Disposal of Records**

**Authority**

[Minnesota Statutes 138.17](#) outlines the procedures that must be followed to dispose of records that no longer have value to an agency. The statute creates the Records Disposition Panel, which consists of the Attorney General, Legislative Auditor (for state records), State Auditor (for local records), and Director of the Minnesota Historical Society. The members of the Panel have the power to determine retention periods for records, to approve their destruction, or to direct that records of long-term legal, fiscal, administrative, or historical value be preserved by the governmental unit or at the State Archives.

**Government Records**

"Government records" mean records, correspondence, memoranda, microfilms, papers, information or other material made or received in connection with the transaction of public business by an officer or agency.

**Retention Periods**

**Description Minimum Years**

Minutes of Supervisors' Meetings	Permanent
Financial Statements	Permanent
Payroll and Employment Records	Permanent
Support Work Papers for Financial Statements	10
General Ledgers	10
Receipts Journals	10
Disbursement Journals	10
General Journals	10
Cost Share Records (after life of contract)	6
Receipts	6
Checks	6
Bank Statements, Deposit Slips	6
Claims, Vouchers, Purchase Orders	6
Accounts Receivable Record, Invoices	6
Charge Slips after Account is Closed	
Petty Cash Records	6
Inventory Records	6
Correspondence (routine and non-essential)	3
Other Documents and Papers (retained as needed)	

### ***Minimum Retention Periods***

The periods listed are minimums only. Districts must determine if certain records must be retained for longer periods. For example, to comply with federal or state regulations regarding programs, records may be required to be retained longer.

### ***Destruction***

Districts may not destroy any of their public records without first obtaining approval of the Records Disposition Panel. For further information contact:

Department of Administration  
Information Policy Analysis Division  
201 Administration Building  
50 Sherburne Avenue  
St. Paul, MN 55155  
651-296-6733 or 800-657-3721

[www.ipad.state.mn.us](http://www.ipad.state.mn.us)

Minnesota Historical Society  
Minnesota State Archives  
345 Kellogg Blvd. West  
St. Paul, MN 55102-1906  
651-259-3260

[http://www.mnhs.org/preserve/records/gov\\_services.htm](http://www.mnhs.org/preserve/records/gov_services.htm)

### **Other Resources**

Below are links with reference information or examples available from government agencies.

[Preserving and Disposing of Government Records](#)

[Managing Your Government Records: Guidelines for Archives and Agencies](#)

[Electronic Records Management Guidelines](#)

[State of Minnesota Guide to Local Government Capital Assets](#)

[Sample Fixed Assets Schedule](#)

[Sample Record Retention Schedule](#)