



# Managing Local Fiscal Records

VERMONT STATE ARCHIVES AND  
RECORDS ADMINISTRATION

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## Agenda

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Local Records Program

Legal requirements (laws) for managing public records and related definitions

Benefits of having a records and information management (RIM) program

Implementing a RIM program that is in compliance with state laws for public records

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## Local Records Program

The Vermont Local Records Program (VLRP) is a collaborative effort of the Vermont State Archives and Records Administration (VSARA), interested municipalities, the VMCTA, and other stakeholders to assist local governments meet their record-keeping requirements. Under the leadership of VSARA, VLRP strives to provide local governments with the necessary tools and skill set to manage their public records.

Meets once a month in Middlesex to discuss issues with records management and create useful tools for municipalities.



<https://www.sac.state.vt.us/municipal/handbooks-guides/local-records.aspx>



## What is the Law?

### Disposition of Public Record

A custodian of public records shall not destroy, give away, sell, discard, or damage any record or records in his or her charge, unless specifically authorized by law or under a record schedule approved by the state archivist pursuant to 3 V.S.A. § 117(a)(5).

Citation: 1 V.S.A. § 317a. (Disposition of public records)



# What is a “Public Record?”

## Public Record

Any written or recorded information, regardless of physical form or characteristics, which is produced or acquired in the course of public agency business.

Citation: 1 V.S.A. § 317 (Definitions; public agency; public records and documents)

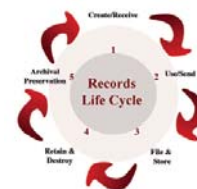


# What is Records Management?

## Records Management

The systematic identification and management of public records to assure their authenticity and accessibility from creation to ultimate disposition.

Citation: 3 V.S.A. § 117 (Vermont State Archives and Records Administration)





# What is a Record Schedule?

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## Record Schedule

A manual, directive, or policy containing descriptions of and disposition instructions for retention, access, and management of all public records or public documents.

Citation: 3 V.S.A. § 117 (Vermont State Archives and Records Administration)



# What are my responsibilities?

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## VSARA's Recordkeeping Database

<https://www.sec.state.vt.us/archives-records/records-management/legal-requirements/recordkeeping-database.aspx>

***Disclaimer:** The content in this database is subject to change, especially after a legislative session.*



## Why is RIM Important?

- Improve Operations / Business Functions
  - ✓ Understand what information is needed and how it is used
- Minimize Legal Risks
  - ✓ Comply with Federal and state laws
- Decrease Record Retrieval and Response Time
  - ✓ Able to get the right information to the right people at the right time

*RIM Reduces Unnecessary Costs*



## Improve Operations/Functions

We all use records and information daily:

- Routine transactions
- Deliver services or goods
- Evaluate or measure
- Design programs or services
- Make decisions

### **What Needs Control?**

*Everything for as long as we have it*

- Routine “paperwork”
- Business systems
- Data, statistics, etc.
- Reports
- Plans, minutes, etc.
- Orders, policies, rules



## Minimize Risks

We all have legal requirements:

- Authority for “something”
- Comply with State and Federal laws, rules and regulations
- Constituents/Stakeholders
- Accountable

### What Needs Control?

*Evidence that we are meeting our mandates*

- Creating and receiving the *right* records/information
- Relying on the *right* information
- Providing the *right* information to the *right* people

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## Decrease Retrieval/Response Times

We are all accountable for the records and information we have *at all times*

- Report as needed
- Deliver as asked
- Produce as required
- Provide as requested


### What Needs Control?

*Everything for as long as we have it*

- Know *what* we have and *how* to find it
- Improve search and retrieval
- Remove barriers

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## RIM Reduces Unnecessary Costs

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Unmanaged records = high costs:

- More storage needs
- More records to search
- More missing records
- More mistakes
- More legal risks
- More inefficiencies

**What Needs Control?**  
*Everything for as long as we have it*

- Keep only what is needed for administrative or legal reasons
- Manage records in ways that facilitate access
- Have *justified* and *defensible* policies and procedures

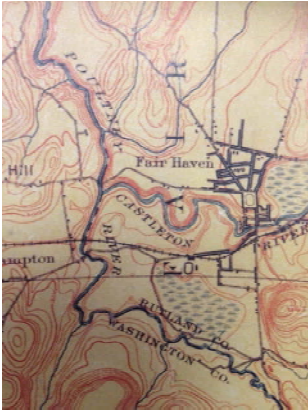
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## Implementing a Records Management Program

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Municipal Toolkit  
Road Map of the Process



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## Municipal Toolkit

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- ❑ General Record Schedule (GRS)
  - ✓ Issued for functions that are common to several agencies
- ❑ Disposition Orders (DO)
  - ✓ Issued by the Public Records Division, being phased out
- ❑ Time-tables
  - ✓ Currently being drafted, issued on rolling basis.



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## Schedules for Fiscal Records

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Accounting Records (GRS-1000.1002)

Audit Records (GRS-1000.1007)

Budget Records (GRS-1000.1012)

Contract Records (GRS-1000.1126)

Public Funds (includes Grant Records GRS-1633.1110 & Loan Records GRS-1633.1157)

Full list of General Record Schedules:


<https://www.sec.state.vt.us/archives-records/records-management/records-retention/general-record-schedules.aspx>

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**STATE OF VERMONT GENERAL RECORD SCHEDULE**



**GRS-1000.1002: Accounting Records** Classification: GENERAL (Accounting)

*GRS-1000.1002: This schedule is reserved for recorded evidence of activities and transactions that relate to or affect, in a specific manner, the recording, measuring, interpreting, and communicating of financial transactions and data.*

**Retention:** Retain records associated with financial transactions until audit has been completed or closed in accordance with State and Federal laws and regulations.

Registers or systems that serve as the formal repository of an agency's financial accounts and transaction (general ledger) shall be retained until the repository is superseded and then appraised by the Vermont State Archives and Records Administration for continuing value. Supporting documentation, such as invoices, receipts, vouchers, etc., shall be destroyed after audit provided that all legal recordkeeping requirements established by State and Federal law have been met.

A copy of an agency's most recent audit report must be retained at all times and earlier reports shall be retained three years from the date of receipt and then destroyed, unless they have significant administrative value. If administratively significant, retain permanently and follow the retention requirements for Reports in GRS-1000.1102. Accounting reports with significant administrative value shall also be retained permanently in accordance with Reports in GRS-1000.1102.

Management Letters received following an audit shall be retained permanently and follow the retention requirements for Correspondence (Substantive) in GRS-1000.1102.


State agencies using VISION-Financials, the State's enterprise financial management system, shall destroy any printouts from VISION that were made for internal administrative use or reference when no longer needed.

**Public Access:** Review

MINIMUM RECORDKEEPING REQUIREMENTS for Specific Accounting Records (see APPENDIX E for related legal references)			
Record Category/Type:	Applicability/Use:	Appraised Value:	Minimum Retention/Disposition:
<b>GRS-1000.1002.10</b> <b>Audits</b> Public Access: Review	Use for final reports received at the conclusion of an audit by another agency or independent entity. Includes audits related to Federal awards. Retain most recent audit reports at all times and use this schedule for audit reports that have been superseded. For Management Letters received following an audit, retain permanently and follow the retention requirements for Correspondence (Substantive) in GRS-1000.1102.	Temporary (Legal)	RETAIN UNTIL: Superseded PLUS: 3 Year(s) THEN: Destroy (General)

This General Schedule was approved on 1/26/2011 for use by All Agencies. Page 2 of 11

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## When There Isn't a Record Schedule?

If still legally applicable, Disposition Orders that have not yet been superseded by an agency or general record schedule may continue to be used.

For functions that are unique to municipalities, disposition orders (if any) are still in effect. This is because VSARA only develops record schedules (1) when requested and (2) in cooperation with public agencies.

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# Disposition Orders

<b>DISPOSITION ORDER</b> State of Vermont Agency of Administration <b>PUBLIC RECORD DIVISION</b> Montpelier, Vermont		No. <b>9771</b>
1. Record Custodian 2. PRO-Numbered 3. PRO-Content		Date June 11, 1996 April 9, 1996
To Custodian of Public Records All Municipal Treasurers		Your request dated April 9, 1996 asking permission for continuing authority for disposition of certain public records has been considered and these records carefully analyzed.
Office Address		It is hereby adjudged by the Public Records Director that the following records as listed below, will have no further value after the specified period of time. Continuing Authority for disposition of the same is hereby granted, after the retention period indicated, and you are ordered to make record of this authority in accordance with Title 22 V.S.A. §454.
Item	Description	Retention and Disposition
1	Daily, Weekly, and Monthly Computer Printouts - Revenue Posting Register - Trial Balance - Balance Sheet - Revenue Sheet - Expenditure Report - Detail Transaction - Check Register - Expenditure Posting Register - Transfer to General Ledger, Accounts Payable - Cash Requirements - Transfer Posting Register - Employee Wage Summary - Quarterly Tax Deposit Report - Tax File Report - Detail Posting Register - Transfer Data Report	Destroy all items listed after they are all summarized in the General Ledger, Accounts Payable Ledger, or Accounts Receivable Ledger - which are retained for 25 years.



# Time-tables

The Record Time-Tables for Municipalities are compilations of General Record Schedules and Municipal Specific Record Schedules. Time-Tables are developed in collaboration with municipalities through the Vermont Local Records Program and issued on a rolling basis.

<https://www.sec.state.vt.us/archives-records/records-management/records-retention/retention-time-tables.aspx>



## Municipal Toolkit

BGS contract for SecureShred available to municipalities

Vermont Standards and Best Practices

- <https://www.sec.state.vt.us/archives-records/records-management/standards-best-practices.aspx>

Policies and procedures

- Write your policy based on what you have, and what your needs are
- Make instructions of when to manage your records



## Policies & Procedures

Policies and procedures are the basic first step for meeting what are known as “Generally Accepted Recordkeeping Principles” (ARMA Standard)

- |   |                                       |
|---|---------------------------------------|
| <input type="checkbox"/> Accountability | <input type="checkbox"/> Retention    |
| <input type="checkbox"/> Integrity      | <input type="checkbox"/> Disposition  |
| <input type="checkbox"/> Protection     | <input type="checkbox"/> Transparency |
| <input type="checkbox"/> Compliance     |                                       |
| <input type="checkbox"/> Availability   |                                       |



## Policies

All Vermont public agencies can use and adapt a standard policy template to get started. *It is that easy.*

- Purpose
- Scope
- Policy Statement
- Uniform Laws, Standards and Procedures
- Record Schedules
- Records Management Guideline



TOWN/CITY OF *(name of town/city)*  
RECORDS MANAGEMENT POLICY & RETENTION PLAN

- I. PURPOSE**  
All Vermont public agencies are responsible for creating, managing and disposing of records in accordance with State and Federal laws and regulations. This policy is to ensure that all *(name of town)* employees conform with and are aware of those mandates.
- II. SCOPE**  
All *(name of town)* records are public records defined by 1 V.S.A. § 317 as: "any written or recorded information, regardless of physical form or characteristics, which is produced or acquired in the course of public agency business."
- III. POLICY STATEMENT**  
It is the policy of *(name of town)* to comply with 1 V.S.A. Chapter 3, Subchapter 3 (referred to as "Vermont's Public Records Laws"). All written or recorded information, regardless of physical form or characteristics, which is produced or acquired in the normal course of town/city business, shall be managed in accordance with the Record Retention Schedule below.
- IV. UNIFORM LAWS, STANDARDS, AND PROCEDURES**
- a. 1 V.S.A. §§315-320: Access to Public Records, including V.S.A. § 317A: Disposition of Public Records
  - b. <https://www.sec.state.vt.us/media/27740/PublicRecordsLaw.pdf>
  - c. 3 V.S.A. § 117: Vermont State Archives and Records Administration
  - d. <http://legislature.vermont.gov/statutes/section/03/005/00117>
  - e. 3 V.S.A. § 218: Agency/Department Records Management Program  
<http://law.justia.com/codes/vermont/2012/title03/chapter9/section218>
  - f. Archives and Records Management Handbook  
<https://www.sec.state.vt.us/archives-records/records-management/handbook.aspx>
- V. GENERAL RECORD SCHEDULES and DISPOSITION ORDERS**  
Vermont State Archives & Records Administration's (hereafter referred to as VSARA) General Record Schedules (GRS) shall govern the management of records,

[http://www.vmcta.org/vertical/sites/%7B753BB31A-8921-4599-9D2F-A7995421225B%7D/uploads/Records\\_Retention\\_Policy\\_Template\\_-\\_DRAFT\\_092717.docx](http://www.vmcta.org/vertical/sites/%7B753BB31A-8921-4599-9D2F-A7995421225B%7D/uploads/Records_Retention_Policy_Template_-_DRAFT_092717.docx)



## Procedures

Existing procedures can be updated with citations to record schedules and specific requirements decided by the agency (must match or not go below requirements in a record schedule or disposition order).

OR

A Records Management Guideline attached to a policy can be used to start implementing agency-wide procedures.

### RECORDS MANAGEMENT GUIDELINE



#### Transitory Records (GRS-1000.1000)

**Transitory Records** are only needed for a limited period of time in order to complete a routine action or prepare or update a formal or on-going record. They are not subject to any specific legal recordkeeping requirements, explicit or implied, and are administratively obsolete after the specific action or process to which they relate is complete. Drafts, notes, reference material, and similar records are examples of transitory records

If your Division has not established specific retention periods for transitory records, the following types of transitory records can and should be destroyed when no longer needed administratively provided that the records are not subject to any specific legal requirements or a legal retention hold.

- **Routine Correspondence:** Incoming and outgoing correspondence that is part of a regular routine function and has limited value or need after a routine action is completed.
- **Drafts:** Preliminary or tentative versions of a document that have no additional value to the drafter or Office. Includes drafts that have been superseded by another document.
- **Notes:** Notes that have been taken to aid personal memory or for later review. Includes short, informal notes such as phone messages.
- **Publications and Reference Sources:** Information that is intended primarily for consultation and is for reference or informational purposes only.
- **Requests:** Requests and responses for forms, publications, records, and other Office information that do not require any administrative review before, or further action after, the information is provided.
- **Worksheets:** Forms, checklists, and similar worksheets used to prepare or update other records or informally track a workflow.



# Another Example

## Minimum Recordkeeping Requirements for Specific DEC Transitory Records

Record Category	Description and Examples	Retention and Disposition
<b>GRS-1000.1000.28</b> <b>Correspondence</b> <b>(Routine)</b>	<p>Use for any correspondence, produced or received, that is routine in nature and not subject to any specific legal requirements. Includes transmittal letters that do not add information to that contained in the transmitted material and correspondence from other agencies that is received for general information purposes only.</p> <p>Programmatic examples: Self explanatory</p> <p>Notifications of permit renewal, delinquent reports, incomplete application, acknowledgement of application, operating fee invoices,</p> <ul style="list-style-type: none"> <li>- Transmittal memos/letters/e-mail – obsolete upon receipt</li> <li>- Information (FYI) copies</li> <li>- Duplicate copies</li> <li>- Requests for information – obsolete after response</li> <li>- Data triggered bulletin and reminders received (i.e. DHR</li> </ul>	<p>RETAIN UNTIL: Obsolete PLUS: 0 Year(s) THEN: Destroy (General)</p>



# Include Helpful Hints!



Electronic mail (e-mail) accounts are where many transitory records reside and most, if not all, of the messages created or received by e-mail are public records<sup>1</sup>. Examples of transitory e-mail records that can and should be destroyed from your inbox or sent mail folder(s) when no longer needed administratively are: (1) inter-office correspondence and notes concerning routine processes and workflows, including simple requests for information; (2) out-of-office or meeting notifications; and (3) updates and other messages received for informational or reference purposes only.



## Records Management Obligations

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Record schedules, while essential, only set forth the requirements (administrative, legal and recordkeeping) that need to be met.

The key to meeting records management obligations and complying with state laws is **having a sound records management program** and **written policies and procedures** for employees.



## Road Map: Inventory

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Create a list by storage areas:

- Start small, tackle piles of records when you have time.
- Write down what you have

Revise the list so all similar topics are together.



# Road Map: Inventory

Figure out how you want topics organized:

- By year?
- By name?

If possible physically relocate similar records together.



# Road Map: Crosswalk

Use visual cues to help locate and manage physical records.

Add retention guidelines from GRS or DO to inventory.

Use inventory list when disposing of records to track when you recycled or shredded an item/group of records.

	A	B	C	D	E	F	G
	Record Type	Location of Record	Schedule	GRS Citation or DO #	minimum retention	Town of Marshfield retention	Disposal Method
5	Contract Award Letters	temporary files	Contracting GRS 1000.1126	GRS 1000.1126.133	expired plus 3 years	follow State GRS	recycle
1	Contracts	temporary files	Contracting GRS 1000.1126	GRS 1000.1126.26	expired plus 3 years	follow State GRS	recycle





# Recap

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Local Records Program

Legal requirements (laws) for managing public records and related definitions

Benefits of having a records and information management (RIM) program

Implementing a RIM program that is in compliance with state laws for public records



# Managing Local Fiscal Records

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State of Vermont

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802-828-3897

<https://www.sec.state.vt.us/archives-records/records-management.aspx>