



Records Management 101

DOUG ROLLO

RECORDS MANAGEMENT, LOCAL GOVERNMENT

GEORGIA STATE ARCHIVES

www.irs.gov

Period of Limitations that apply to income tax returns

1. Keep records for 3 years if situations (4), (5), and (6) below do not apply to you.
2. Keep records for 3 years from the date you filed your original return or 2 years from the date you paid the tax, whichever is later, if you file a claim for credit or refund after you file your return.
3. Keep records for 7 years if you file a claim for a loss from worthless securities or bad debt deduction.



www.irs.gov

4. Keep records for 6 years if you do not report income that you should report, and it is more than 25% of the gross income shown on your return.
5. Keep records indefinitely if you do not file a return.
6. Keep records indefinitely if you file a fraudulent return.
7. Keep employment tax records for at least 4 years after the date that the tax becomes due or is paid, whichever is later.

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- ▶ What is Records Management
- ▶ Ways to Track Records
- ▶ Records Retention Schedule
- ▶ Common Misperceptions
- ▶ What is a Record

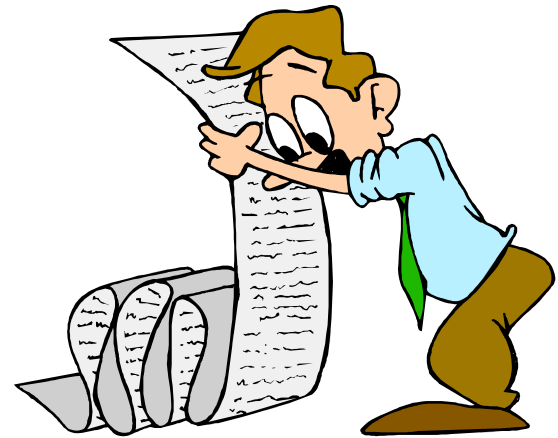


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- ▶ Scanning
- ▶ Electronic Records
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What is Records Management?

Records management, or **RM**, is the practice of maintaining the records of an organization from the time they are created up to their eventual disposal. This may include classifying, storing, securing, and destruction (or in some cases, archival preservation) of records.

What Records Management Is Cont.

Anything that has to do with a record during its lifecycle and beyond



Legal Authority

O.C.G.A. § 50-18-90

Georgia Records Act

The retention schedules, once approved, shall be authoritative, shall be directive, and shall have the force and effect of law.

Tracking Records

1. Records Management Software
2. Access
3. Excel
4. Notebooks
5. Memory

Inventory Fields

- ▶ Department
- ▶ Records Series Name
- ▶ Dates From/To
- ▶ Alpha From/To
- ▶ Location
- ▶ Retention Time
- ▶ Vital

Inventory Fields

- ▶ Date to be destroyed
- ▶ Date Destroyed
- ▶ Departmental Approval
- ▶ Electronic Records Approval
- ▶ Records Approval
- ▶ Destroyed by

georgiaarchives.org



Welcome

The Georgia Archives identifies, collects, provides access and preserves Georgia's historical documents. Whether you love history, or simply want to know how we serve the citizens of Georgia, we invite you to explore our website or [visit us](#) in the City of Morrow, located just south of Atlanta. We look forward to serving you!

The Georgia Archives will be closed Saturday, December 23 through Tuesday, December 26 for the Christmas Holidays. The Archives will also be closed Saturday, December 30 and Monday, January 1 for the New Year's Day Holiday.

ANNOUNCEMENTS

[Exhibit! Georgia's Christmas Past: A Holiday Exhibit Presented by the Georgia Archives](#)

8:30 am - 5:00 pm, December 1, 2017 through February 10, 2018. Free and Open to the Public.

[From the Vaults](#)

LUNCH & LEARN LECTURES

January 12, 2018
Coca Cola Goes to War
Justine Fletcher, Archivist, Coca Cola

February 09, 2018
Two Ships that Sailed to Georgia in 1736: Conversations Between the Wesleys, the Moravians, and the Celebrations

CONTACT INFORMATION

Address: 5800 Jonesboro Road
Morrow, GA 30260

Phone: [678-364-3710](tel:678-364-3710)

Hours: Tuesday - Saturday
8:30 AM - 5:00 PM

Social: [Find us on Facebook](#)

FEATURED CONTENT

[Virtual Vault](#)

[Finding Aids](#)

[Book & Manuscript Catalog \(GIL\)](#)

[Historical Organizations Directory](#)

Retention Schedules

The screenshot shows the Georgia Archives website interface. At the top, the navigation bar includes 'Home', 'About Us', 'Visit', 'Research', 'Government Agencies', 'Partners', and 'Caring for Records'. A dropdown menu is open under 'Government Agencies', listing 'Records Services', 'Records Laws and Legislation', and 'Retention Schedules'. The main content area features a 'Welcome' message, a holiday closure notice, and sections for 'ANNOUNCEMENTS' and 'LUNCH & LEARN LECTURES'. A sidebar on the right contains contact information and featured content links.

GEORGIA ARCHIVES
UNIVERSITY SYSTEM OF GEORGIA

Home About Us Visit Research Government Agencies Partners Caring for Records

Records Services
Records Laws and Legislation
Retention Schedules

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7:31 PM 12/26/2017

List of Schedules

FONT SIZE: [A](#) [A](#) [A](#) Search

GEORGIA ARCHIVES
UNIVERSITY SYSTEM OF GEORGIA

Home About Us Visit Research Government Agencies Partners Caring for Records

Retention Schedules

State Agencies

[State Government Records Retention Schedules](#)
[State Agency Specific Schedules](#) (records not covered in the General Schedule)
[Appoint a New Agency Records Management Officer](#) (state agency heads only)
[University System of Georgia Retention Schedules](#)

Local Government Schedules

[Local Government Records Retention Schedules](#)
[Judicial Branch Retention Schedules](#) (November 2018)

Retention FAQs

- [I can't find the retention period for a specific record.](#)
- [What does "Retain for useful life" mean?](#)
- [What does "Vital Record" mean?](#)
- [What is the retention period for email?](#)

CONTACT INFORMATION

Address: 5800 Jonesboro Road
Morrow, GA 30260

Phone: 678-364-3710

Hours: Tuesday - Saturday
8:30 AM - 5:00 PM
No original records pulled after 4:00 PM

Social: [Find us on Facebook](#)

FEATURED CONTENT

- [Virtual Vault](#)
- [Finding Aids](#)
- [Book & Manuscript Catalog \(GIL\)](#)
- [Historical Organizations Directory](#)

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Local Government

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Search



Local Government Record Retention Schedules

This schedule provides retention periods for records created by **local governments**. The records fall into two categories: common and specific. Common Record Categories include records, such as budget and accounting records, which may be created by any local government agency. The retention period provided applies to the record, regardless of which agency created it. Specific Record Categories include records, such as parking tickets, which are created by a specific government agency and no other. *Note:* For Municipal Court schedules, see the [Judicial Branch Retention Schedules](#) .

Record Categories

Click title to view all schedules for a specific category.

[Administration \(01\)](#)

[Administrative Support \(02\)](#)

[Building \(03\)](#)

[Cemetery \(04\)](#)

[Education \(06\)](#)

[Elections \(07\)](#)

[Financial \(08\)](#)

[Health Services \(09\)](#)

[Information Technology \(10\)](#)

[Legal \(11\)](#)

[Library \(12\)](#)

[Medical Examiner \(13\)](#)

[Payroll \(14\)](#)

[Permits \(15\)](#)

[Personnel \(16\)](#)

[Planning and Zoning \(17\)](#)

[Property \(18\)](#)

[Public Safety \(19\)](#)

[Public Works \(20\)](#)

[Records Management \(21\)](#)

[Taxation \(22\)](#)

[Tourism and Recreation \(23\)](#)

[Transportation \(24\)](#)

Keyword Search

GO »

[\[Printable View of ALL Local Gov. Schedules \]](#)

« [All Retention Schedules](#)

Search Box

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Record Categories

Click title to view all schedules for a specific category.

- | | |
|---|---|
| Administration (01) | Payroll (14) |
| Administrative Support (02) | Permits (15) |
| Building (03) | Personnel (16) |
| Cemetery (04) | Planning and Zoning (17) |
| Education (06) | Property (18) |
| Elections (07) | Public Safety (19) |
| Financial (08) | Public Works (20) |
| Health Services (09) | Records Management (21) |
| Information Technology (10) | Taxation (22) |
| Legal (11) | Tourism and Recreation (23) |
| Library (12) | Transportation (24) |
| Medical Examiner (13) | |

[« All Retention Schedules](#)

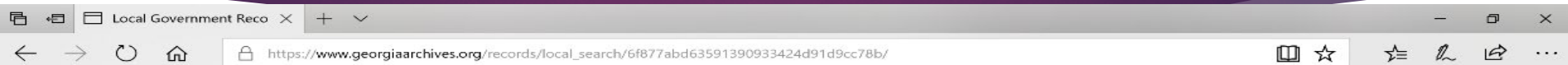
Keyword Search

check

GO »

[[Printable View of ALL Local Gov. Schedules](#)]

Search Results



Local Government Records Retention Schedules

[« New Search](#) | [Print Page](#)

Search for "check" returned 6 entries. *Sorted by record title.*

LG-08-001 | Accounting Records

Category: Financial

Description: Records include: accounts payable files; accounts receivable files; bank statements; cancelled **check**s, vouchers, and EFTS; cash balances and reconciliations; Bank Loans; Credit card records; Collection Records; cost accounting records; deposit slips and reconciliations; invoices; journal entries (journal vouchers); outstanding obligations; payment schedules; purchase orders; receipts; returned **check**s; reconciliations; refund/disbursement requests; moving expenses; agency-paid individual memberships and activities in professional organizations; registration fees; and travel authorization and reimbursement records.

Retention: 5 years

Classification: Temporary-Short-Term

Updated: October 20, 2016

LG-16-005 | Background **Check**s of Personnel

Category: Personnel

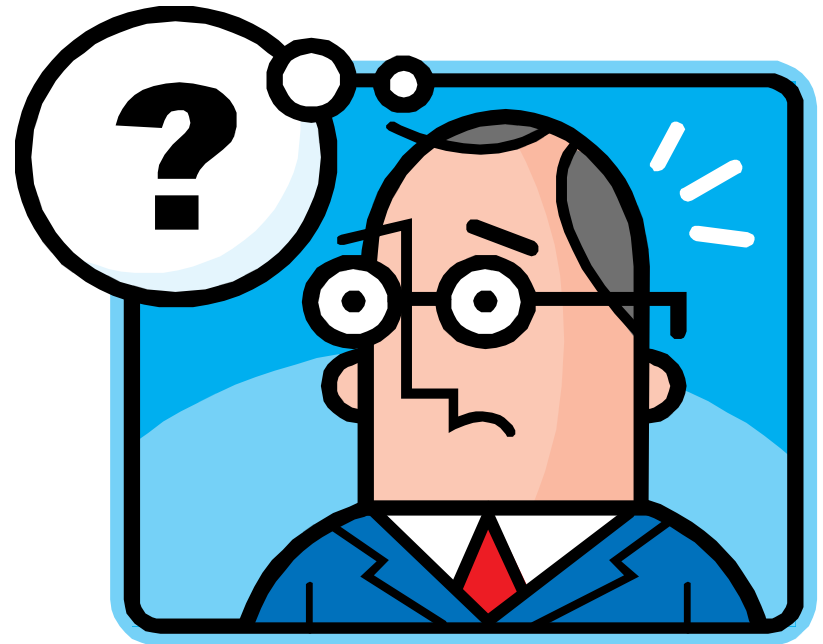
What Records Management Can Do !

- ▶ Save Money
- ▶ Save Time
- ▶ Lessen Liability



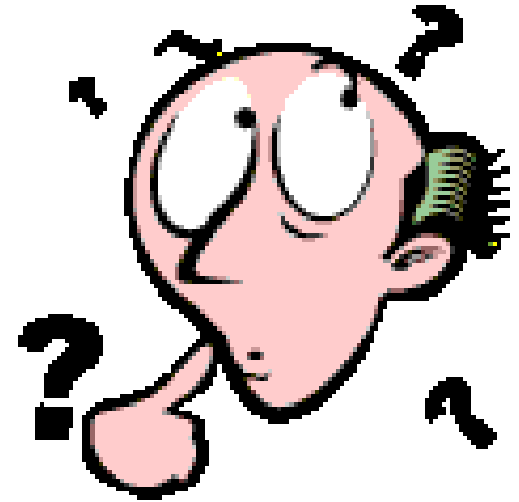
Common Misperceptions

- ▶ We are required to keep all the records for ever



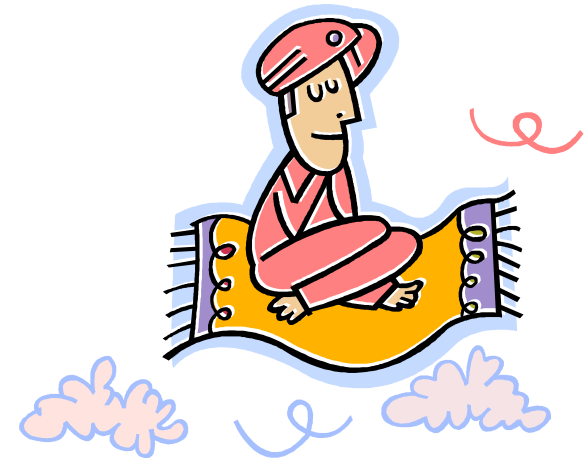
More Common Misperceptions

- Always have three copies of everything
- It's better to have the records than not to have them



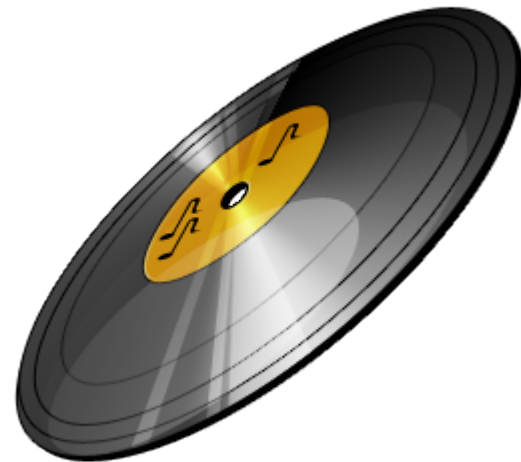
Common Myths

- Personal Records
- Non Records
- Unofficial Records



What Is a Record?

- ▶ Any data in any media format can be a record



Question?

- ▶ Can a Napkin be a record?



WORKING DAZE

JOHN ZAKOUR
SCOTT ROBERTS
workingdaze.blogspot.com/

AW, MAN- IT'S THE DIGITAL AGE!
I DIDN'T THINK ANYBODY USED
THESE THINGS ANYMORE.



E Records Code Cites O.C.G.A.

- ▶ **Electronic Records and Signatures Act O.C.G.A.**

- § 10-12-1 et. seq.

- ▶ **Evidence: Best Evidence Rule**

- § 24-10-1003 Admissibility of duplicates

- ▶ **Evidence: Authentication and Identification**

- § 24-9-902. Self-authentication

- § 24-9-920. Authentication of Georgia state and county records

Steps to scanning

- ▶ Check the retention schedule
- ▶ Pre Sort & Preparation
- ▶ Scan
- ▶ Quality Control Check
- ▶ Accept
- ▶ Destroy Originals (in most cases)

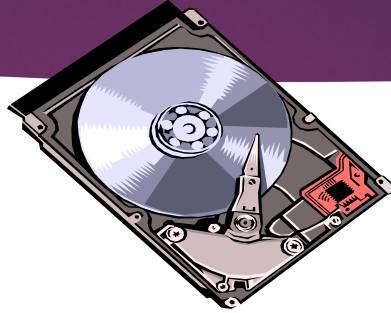
Electronic Records

- Email
- Voicemail
- Word, Excel, PowerPoint, etc.
- Voice & Video Recordings
- Data

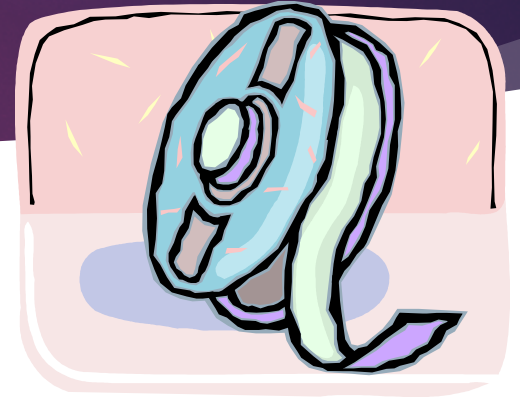


Electronic Records Locations

- Hard Drives



- Tape Drives



- Thumb Drives



- Wireless Devices



Hard Copy Records

- Paper
- Photographs
- Microfilm
- Parchment and Clay Tablets





Accepted Records Box

- ▶ Paige Miracle Box # 15
- ▶ \$2.04 ea plus shipping Total \$2.71 ea

- ▶ Paige Box Company
- ▶ Bruce Glenn
- ▶ bruceglenn44@aol.com
- ▶ 516.635.7128

Labeling Box

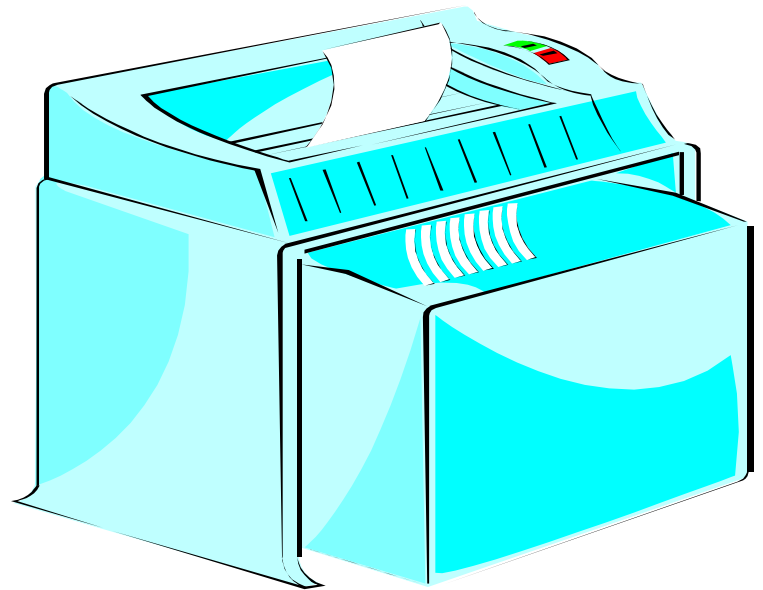
- ▶ What information should go on the box?
- ▶ What information should not go on the box?

Records Storage Facility

- ▶ Cleanliness
- ▶ Shelving
- ▶ Critters
- ▶ Weather
- ▶ Security

Destruction

- Hard Copy Records
- E-Records
- Documentation



What Can the State Do for You?

- Records Retention Policies
- Appropriate Management of Records/E-Records
- Improved Accountability
- Lower Costs
- Records Center Design

Contact Info.

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Georgia State Archives

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