

Auditor

Program	Record Title	Description	Retention	Classification	Comments	Schedule #
IT Audit	Agency responses	Responses to the final audit report from the agency, IS and other parties involved in the IT functions of the agency.	7 years	Exempt UCA 63-2-106 (2002)	(Approved by GRAMPA 3/27/2008)	AU-001
IT Audit	Audit Program Tests	Audit program test cases and risks created during the Assess Likelihood and Impact phase of the audit.	5 years	Exempt UCA 63-2-106 (2002)	(Approved by GRAMPA 3/27/2008)	AU-002
IT Audit	Engagement Letter	Letter addressed to agency to notify them of the IT audit. Created during the Gather System Inventory (GSI) phase of the audit.	7 years	Public	(Approved by GRAMPA 3/27/2008)	AU-003
IT Audit	Entrance Conference Presentation	Power Point presentation for the Entrance Conference. Includes: (a) IT objectives and timelines. (b) Agency core business applications and systems. (c) IT Audit Methodology. (d) Agency specific information. (e) Additional information requests. These records are created during the GSI phase of the audit.	7 years	Exempt UCA 63-2-106 (2002)	(Approved by GRAMPA 3/27/2008)	AU-004
IT Audit	Final Audit Report / Letter / Presentation	Final Audit Report, accompanying letter and presentation includes: (a) Overview of Audit. (1) Executive Summary. (2) Background. (3) Risk Assessment Report. (b) Risk findings. (1) Test Details. (2) Conclusions. (c) Recommendations. These records are created during the Report Findings phase of the audit.	7 years	Exempt UCA 63-2-106 (2002)	(Approved by GRAMPA 3/27/2008)	AU-005
IT Audit	GSI Summary Document	Summary of the information obtained in the work-papers. Created during the GSI phase of the audit.	5 years	Exempt UCA 63-2-106 (2002)	(Approved by GRAMPA 3/27/2008)	AU-006
IT Audit	GSI Work Papers	Agency reports, outlines, notes etc. These notes include: (a) Purpose of agency, (b) Principle services, (c) Goals and initiatives, (d) Challenges, Issues, Trends, (e) Budgets, Organization Charts (f) Other relevant information found. These records are created and obtained during the GSI phase of the audit.	5 years	Exempt UCA 63-2-106 (2002)	(Approved by GRAMPA 3/27/2008)	AU-007
IT Audit	Interview Notes	Notes and outlines from UCE interviews. Includes: (a) Personnel. (b) Processes. (c) IT controls / equipment. These records are Created during the UCE phase of the audit.	5 years	Exempt UCA 63-2-106 (2002)	(Approved by GRAMPA 3/27/2008)	AU-008
IT Audit	Network Diagrams	Visio diagrams of network, systems and other IT equipment. Includes: (a) Agency network diagram. (b) Core Business Application network diagrams. These records are created during the Understand Control Environment (UCE) phase of the audit.	7 years	Exempt UCA 63-2-106 (2002)	(Approved by GRAMPA 3/27/2008)	AU-009
IT Audit	Process and app flowcharts	Core business application process flowcharts. Created during the UCE phase of the audit.	5 years	Exempt UCA 63-2-106 (2002)	(Approved by GRAMPA 3/27/2008)	AU-010
IT Audit	Risk Assessment	Power point presentation to review risks and discuss audit tests. Created during the Assess Likelihood and Impact phase of the audit.	7 years	Exempt UCA 63-2-106 (2002)	(Approved by GRAMPA 3/27/2008)	AU-011
IT Audit	Risks / Threats	Risks and threats identified during the UCE phase of the audit.	5 years	Exempt UCA 63-2-106 (2002)	(Approved by GRAMPA 3/27/2008)	AU-012
IT Audit	Summary report	Summary or abstract of final audit report for public release.	7 years	Public	(Approved by GRAMPA 3/27/2008)	AU-015
IT Audit	Test Controls Work Papers	Test results and supporting documentation. Created during the Test Controls phase of the audit.	5 years	Exempt UCA 63-2-106 (2002)	(Approved by GRAMPA 3/27/2008)	AU-013
IT Audit	UCE Work papers	Other papers generated or received during the UCE phase of the audit; including emails, letters from agency, vendors, etc.	5 years	Exempt UCA 63-2-106 (2002)	(Approved by GRAMPA 3/27/2008)	AU-014
Tax	Board Letters	These are the letters to the Commission / Council regarding decisions of the State Tax Commission. Includes the amount paid or refund due. A copy may also be attached to the Board of Equalization parcel action file.	5 years	Public	Duplicates. Originals are maintained by the Treasurer for 7 years. Action on board letters maintained by the county clerk as clerk of the legislative body. (Approved by	AT-015

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					GRAMPA 4/18/2001)	
Tax	Board of Equalization Minutes	These files document the actions of the Board of Equalization regarding property tax disputes. The agenda, attached printout, and any transcribed minutes, function as the legal documentation of changes made to taxes.	Permanent (agenda, printouts and transcribed minutes) 5 years after appeal is closed (supporting documentation)	Public	Also known as Agenda Printouts. Agenda and Printout to be purged and maintained permanently. (Vital Record) (Approved by GRAMPA 4/18/2001)	AT-005
Tax	Board of Equalization Balancing Reports	These reports include before and after tax values for properties heard before the Board of Equalization. They are generated for each meeting and are used for financial purposes. Some data is duplicative of other BOE records.	10 years (3 years in office, 7 years in archives)	Public	(Approved by GRAMPA 4/18/2001)	AT-011
Tax	Board of Equalization Parcel Action Files	These records are the property tax appeals files for residential and commercial properties. Includes final decisions, recommended value statements, conference/hearing records, worksheets, applications, property tax printouts and related correspondence. (Including appendix roll appeals). Also includes state appeal filings, decisions and board letters.	Permanent (Final decision and conference/hearing records) 7 years after appeal is closed (supporting documentation)	Public	Individual requests for reclassification of specific information may be considered individually. Will keep 2 years in office. (Vital Record) (Approved by GRAMPA 4/18/2001)	AT-006
Tax	Board of Equalization Personal Property Appeals	These are appeals made on taxes on personal property. Includes various business equipment, mobile homes, and other personal property items.	Permanent (Final decision and conference/hearing records) 7 years after appeal is closed (supporting documentation)	Public	These have no common filing structure; may receive 1 box per year. (Vital Record) [Approved by GRAMPA 4/18/2001]	AT-007
Tax	Bonding Records	All documents related to and used in preparation and issuance of general obligation debt for the county or other taxing entities (including auditors certificate of valuation).	5 years after bond payoff	Public	May not be transferred (Approved by GRAMPA 4/18/2001)	AT-025
Tax	CAFR Comprehensive Annual Financial Report	Material prepared for and transmitted to the Accounting and Operations Division for use in financial reports.	3 years	Public	(Approved by GRAMPA 4/18/2001)	AT-031
Tax	Circuit Breaker Reimbursement Records	These records document reimbursements from the State Tax Commission to the county on circuit breaker tax abatements pursuant to (UCA 59-2-1206 (1995)). The records include a transmittal letter, a circuit breaker adjustment report including district number, serial number, name, tax, comment, date entered, user, totals, and grand totals.	3 years	Public	(Approved by GRAMPA 4/18/2001)	AT-029
Tax	Directors Executive Correspondence	These are records documenting policy, procedure, or decisions made regarding the functions of the program. Includes statistical and historical data, studies and projects, and other unique information.	Permanent	Public	(Approved by GRAMPA 4/18/2001)	AT-034
Tax	Exemption Files – Active	These are records of properties that are exempt from taxation, (i.e. religious, charitable or educational organizations). Includes information to support the exemption and actions of the Board of Equalization.	Permanent	Public	Maintain in office. Will not be transferred (Vital Record) [Approved by GRAMPA 4/18/2001]	AT-008
Tax	Exemption Files - Inactive	These are records of properties that are exempt from taxation, (i.e. religious, charitable or educational organizations). Includes information to support the exemption and actions of the Board of Equalization. (Exemption denied or revoked by action of the Board of Equalization).	Permanent	Public	Filed by parcel number. Duplicates and extraneous materials will be purged prior to transfer. Transferred by year after being classified as inactive. (Vital Record) (Approved by GRAMPA 4/18/2001)	AT-009
Tax	Exemption Files - Sold	These are records of properties that are exempt from taxation, (i.e. religious, charitable or educational organizations). Includes information to support the exemption and actions of the Board of Equalization. (Properties sold or disposed of by the exempt organization).	7 years after sale	Public	Filed by parcel number. Duplicates and extraneous materials will be purged prior to transfer. Transferred by year after sale. (Approved by GRAMPA 4/18/2001)	AT-010

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Tax	Final Settlement Report	This report is sent to the State Tax Commission each year and includes a statement of taxes charged, collected, and disbursed within the county by taxing entity.	25 years (5 years in office, 20 years in archives)	Public	Form TC750 (Vital Record) (Approved by GRAMPA 4/18/2001)	AT-021
Tax	General Correspondence	These records are general and administrative in nature, documenting daily activities of the agency.	2 years	Public	(Approved by GRAMPA 4/18/2001)	AT-035
Tax	Hospital Standards Exemption Files	These are tax exemption files submitted by hospitals. Includes documentation to support the exemption. Includes annual charity plans.	Permanent (Annual charity plans) Destroy 5 years after the litigation period has passed. (All other files)	Public	Records to be reviewed by agency prior to destruction. To be transferred to RC in 5 yr increments [Approved by GRAMPA 4/18/2001]	AT-014
Tax	Incorporation or Annexation Records	These are special project records of annexation research filed by annexation. Includes analysis and revenue sharing documents pursuant to Utah code.	5 years	Public	(Approved by GRAMPA 4/18/2001)	AT-030
Tax	Index to Board Letters	These are system reports generated monthly and yearly that include the board letter number, name, address, action, refunds, letter date and parcel number. Currently, the report is stored as a COLD record for each preceding year. Prior to the COLD implementation, maintained as hard copy list.	5 years beyond last transaction involving a delinquency for a specific year	Public	Delinquency data is maintained by Treasurer, will work with them to determine destruction date. (Approved by GRAMPA 4/18/2001)	AT-016
Tax	May Tax Sale Records	These are the records of the May Tax Sale of real property. Includes date, time and place of sales, lists of properties sold, taxes owed, purchase price, name of purchaser, and tax deed information.	Permanent. 5 years in office, then Transfer to Archives	Public	Transfer to archives once per year. (Vital Record) (Approved by GRAMPA 4/18/2001)	AT-026
Tax	Personnel Administrative Action Files	Records, letters, actions and other documents related to hiring, performance, reclassification or other actions for employees of the division, filed by employee.	3 years	Public Private UCA 63-3-302(1)(f)	Agency copy, original file in Personnel (Approved by GRAMPA 4/18/2001)	AT-032
Tax	Privilege Tax Records	These records document information about leased land from the government or others. Includes personal judgments against individuals.	Maintain 1 year after statute of limitations expires	Public	May not be transferred (Approved by GRAMPA 4/18/2001)	AT-027
Tax	Redevelopment Files	These records provide taxation information on redevelopment projects. Included are reports, ordinances, correspondence, hearing notices, development plans, spreadsheet data, maps and other supporting documentation.	15 years after closure (5 years in office, 10 years in archives)	Public	Filed by project. Maintained reference UCA 17A Chapter 2 on redevelopment. (Vital Record) (Approved by GRAMPA 4/18/2001)	AT-024
Tax	Sign In/Out Sheets	These are log sheets to document time spent by employees at the office or at other tasks. Used to verify time sheet data.	3 years	Public	(Approved by GRAMPA 4/18/2001)	AT-033
Tax	State Appeals on Centrally - Assessed Properties	Documents, communications, scheduling and decisions from the State Tax Commission related to centrally-assessed appeals. (Mines and utilities). Board letter implementation.	Permanent (final decision) 2 years supporting documentation (1 year in office, 1 year in archives)	Public	(Approved by GRAMPA 4/18/2001)	AT-013
Tax	State Appeals Monitoring Files	These records document which property tax appeals were sent to the State Tax Commission and the date sent. Maintained for reference purposes.	2 years (1 year in office, 1 year in archives)	Public	(Approved by GRAMPA 4/18/2001)	AT-012
Tax	State Tax Commission Special Report	This report is required by the State Tax Commission and is filed later in the year. It includes current and prior years taxable values in real estate, buildings, personal property, and other taxable property information.	25 years (5 years in office, 20 years in archives)	Public	Form TC233B (Approved by GRAMPA 4/18/2001)	AT-020
Tax	State Tax Commission Supplemental Report	This report is required by the State Tax Commission and is filed early in the year. Includes taxable values from centrally - assessed businesses and locally-assessed values from real estate, buildings, and other personal property.	25 years (5 years in office, 20 years in archives)	Public	Form TC233A (Approved by GRAMPA 4/18/2001)	AT-019
Tax	Subcommittee	These are records of committees, subcommittees, or task forces	2 years	Public	(Approved by GRAMPA 4/18/2001)	AT-036

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	Records	assigned to coordinate or research topics and issues.				
Tax	Tax Rate Setting Reports	All records, spreadsheets, lists, analysis or other documents and forms prepared for use by taxing entities in setting their annual tax rate (historical mill levies).	10 years (7 years in office, 3 years in archives)	Public	(Approved by GRAMPA 4/18/2001)	AT-017
Tax	Tax Rate Tables	Listing by tax district (tax area) showing each entity empowered to levy within the area the rate adopted and approved and a summation total rate as a composite.	Permanent	Public	(Vital Record) (Approved by GRAMPA 4/18/2001)	AT-018
Tax	Taxing Entity Files	These records are used to determine tax rates and are maintained by taxing entity: school district, city, special district, etc. Documents real, personal, and state-assessed revenues. Includes correspondence between entities, certificates, tax rate summaries and worksheets.	75 years (5 years in office, 70 years in archives)	Public	Transfer to Records Center in 5 year increments. See UCA 17A, Chapter 2 on redevelopment agencies. Transferred in 5 year Increments, we may reformat them. (Vital Record) (Approved by GRAMPA 4/18/2001)	AT-023
Tax	Truth in Taxation Records	These files document the process of developing forms for truth in taxation distribution. Includes contracts, samples, and information regarding printing.	3 years	Public	[Approved by GRAMPA 4/18/2001]	AT-028
Tax	Valuation Files	These records are used to develop reports on taxation. Included are administrative reports, balances, printouts and mainframe data.	5 years (3 years in office, 2 years in archives)	Public	Also called tax records and reports. (Approved by GRAMPA 4/18/2001)	AT-022