

**ALL-UNIVERSITY RECORDS RETENTION SCHEDULE**

Accounting/Fiscal Records (Revised 08-19)				
RECORD SERIES TITLE—FUNCTION/PURPOSE	LOCATION (*OFFICIAL COPY)	RETENTION AND DISPOSITION ACTION	DISPOSITION AUTHORITY NO.	REMARKS
<p><b>ADVANCE PAYMENTS LISTINGS</b> List \$100 to \$500 advance payments from new students.</p>	<p>Bursar's Office*</p> <p>Admissions (reference copy)</p>	<p>Retain until replaced, then destroy.</p> <p>Retain until admin. purpose served, then destroy.</p>	<p>79-11-23905 Rev. 3</p> <p>Secondary copy under 79-11-23905 Rev. 3</p>	
<p><b>ALLOTMENT MANAGEMENT AND BUDGET DEVELOPMENT</b> Records relating to the development of University budget proposals and the management of allotments. Includes, but is not limited to:</p> <ul style="list-style-type: none"> <li>• Allotment submittals;</li> <li>• Budget proposals/decision packages;</li> <li>• Legislative notes;</li> <li>• Supporting/backup documentation;</li> <li>• Related correspondence/communications.</li> </ul> <p>Excludes:</p> <ul style="list-style-type: none"> <li>• Strategic plans developed in accordance with RCW 43.88.090 and covered by Strategic Plans – Final (Unpublished) (DAN GS 10001; see Admin-Exec Lvl Recs).</li> </ul>	<p>Department*</p> <p>Department (reference copy)</p>	<p>Retain for 6 years after end of biennium, then destroy.</p> <p>Retain until admin. purpose served, then destroy.</p>	<p>GS 01040 Rev. 1</p> <p>Secondary copy under GS 01040 Rev. 1</p>	Essential
<p><b>AUDIT REPORTS</b> Report on financial status of Compton Union Building and the Associated Students of Washington State University. (WSU Auxiliary Services and external auditors conduct audits.) Excludes records covered by:</p> <ul style="list-style-type: none"> <li>• External Audits/Reviews of the University--Final Reports (DAN GS 04006), and</li> <li>• External Audits/Reviews of the University--Interactions (DAN GS 04009).</li> </ul>	<p>Compton Union Administration* OR VP--Student Affairs*</p>	<p>Retain for 5 years after end of fiscal year, then destroy.</p>	<p>85-1-34887 Rev. 2</p>	
<p><b>AUTHORIZATIONS FOR DIRECT DEPOSIT OF FUNDS</b> Original authorization and/or change request authorizing the University to deposit funds into an individual's bank account. Includes the Authorization for Direct Deposit of Excess Financial Aid Funds and the Travel / Accounts Payable Reimbursement Direct Deposit Authorization.</p>	<p>University Receivables* OR Travel Services* OR Accounts Payable*</p>	<p>Retain for 6 years after superseded or last activity, then destroy.</p>	<p>11-12-63464 Rev. 1</p>	
<p><b>BANKING--ACCOUNTS AND TRANSACTIONS</b> Records relating to the agency's banking activities and documenting its banking transactions. Includes, but is not limited to:</p> <ul style="list-style-type: none"> <li>• Deposits and withdrawals (including Electronic Funds Transfers (EFT), International Money Transfers (IMT), Automated Clearing House (ACH), etc.).</li> <li>• Statements (bank, dividend, investment, etc.) and reconciliations.</li> <li>• Records documenting the status of and adjustments to accounts.</li> <li>• Checks and warrants issued by the agency (if returned by bank).</li> <li>• Checks returned by the bank due to nonsufficient funds (NSF).</li> </ul> <p>Excludes deposited items covered by GS 01068 (Banking--Deposited Items). Excludes master depository contracts covered by GS 01050 (Contracts and Agreements).</p>	<p>Department*</p> <p>Department (reference copy)</p>	<p>Retain for 6 years after end of fiscal year, then destroy.</p> <p>Retain until admin. purpose served, then destroy.</p>	<p>GS 01013 Rev. 1</p> <p>Secondary copy under GS 01013</p>	

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<b>BANKING--DEPOSITED ITEMS</b> Negotiable instruments received by the University and deposited to the bank in a different format. Includes, but is not limited to: • <b>Original paper</b> checks/warrants imaged using Remote Deposit Capture (RDC) or Imaged Cash Letter (ICL), or returned by the bank after redemption; • <b>Images</b> of checks/warrants created in lieu of depositing the original item (such as Imaged Cash Letter (ICL)). Excludes checks returned to University (due to insufficient funds) covered by Banking--Accounts and Transactions (DAN GS 01013) .	Department*	Retain for 14 days after date of deposit, then destroy.	GS 01068	
<b>BUDGET STATEMENT</b> Used to communicate financial status of University accounts.	General Accounting* (microfiche)  Department (reference copy)	Retain for 6 years after end of fiscal year, then destroy.  Retain until admin. purpose served, then destroy.	11-12-63471  Secondary copy under 11-12-63471	
<b>CASH ADVANCE REQUEST (WSU 1060)</b> Used to document a cash advance for work on grants or contracts.	Controller*  Department (reference copy)	Retain for 2 years after end of fiscal year, then destroy.  Retain for 2 years after end of fiscal year, then destroy.	11-12-63473  Secondary copy under 11-12-63473	
<b>CODE BOOK</b> Provides a listing of all University account coding. (Retained in computer-generated microfiche.)	Bus Svcs/ Controller*  Bus Svcs-- General Accounting (reference copy)	Retain for 6 years after superseded, then destroy.  Retain until admin. purpose served, then destroy.	16-06-68987  Secondary copy under 16-06-68987	Microfiche
<b>CONSOLIDATED ENDOWMENT FUND QUARTERLY FINANCIAL REPORTS</b> Report financial condition of consolidated endowment fund.	Budget Office*  Univ. Adv.--WSU Foundation; Vice Pres. for Finance & Administration (reference copies)	Retain for 6 years after end of fiscal year, then destroy.  Retain until admin. purpose served, then destroy.	75-2-9214 Rev. 2  Secondary copy under 75-2-9214 Rev. 2	

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<p><b>CONTRACTS AND AGREEMENTS</b> Instruments signed by the University and one or more parties that set out terms and conditions to which the signing parties agree or submit. Also includes records relating to negotiations, amendments and contract monitoring. Includes, but is not limited to:</p> <ul style="list-style-type: none"> <li>• Interagency, intra-agency, and intergovernmental agreements</li> <li>• Lease, escrow, and rental agreements</li> <li>• Lending agreements (facility, equipment, vehicle)</li> <li>• Liability waivers (hold harmless, insurance, etc.)</li> <li>• Loan Agreements (long-term debt, etc.)</li> <li>• Master depository contract (banking)</li> <li>• Personal service, client service, purchasing agreements</li> <li>• Purchase and sales agreements (non-capital asset purchases only)</li> <li>• Vendor bonds</li> <li>• Warranties</li> </ul> <p>For WSU purposes, may also include visiting scholar files and copyright agreements. Excludes:</p> <ul style="list-style-type: none"> <li>• Bond project loan agreements covered by Tax-Exempt Bonds (DAN GS 01069);</li> <li>• Public records transfer agreements with State Archives covered by Transfer of Legal Custody (DAN GS 11001; see Records Mgmt Files table).</li> </ul>	<p>Department*</p>	<p>Retain for 6 years after termination or expiration of instrument, then destroy.</p>	<p>GS 01050 Rev. 2</p>	<p>Essential</p>
<p><b>CONTRACTUAL DELEGATION FILE</b> Copies of the letters of delegation of the Board of Regents' contractual authority to WSU employees. Used by auditors, vendors, lawyers, and the general public.</p>	<p>VP for Finance &amp; Admin*  Asst. Atty. General's Office—WSU; Human Res. Svcs.; Employee (reference copies)</p>	<p>Retain for 6 years after superseded, then destroy.  Retain until admin. purpose served, then destroy.</p>	<p>86-12-38992 Rev. 4  Secondary copy under 86-12-38992 Rev. 4</p>	
<p><b>CORRECTIVE ACTIONS -- AUDITS</b> Records relating to the actions taken by the University to address issues/findings raised in internal and external audits/reviews. Includes, but is not limited to:</p> <ul style="list-style-type: none"> <li>• Corrective action plans;</li> <li>• Certificates of completion;</li> <li>• Reporting of corrective action, plans, progress on corrective actions and certificates of completion to the Office of Financial Management in accordance with State Administrative and Accounting Manual (SAAM) Section 55.10;</li> <li>• Related correspondence/communications.</li> </ul> <p>Excludes records covered by Corrective Actions -- Audits (Development of Plans) (DAN GS 04008)</p>	<p>Internal Audit* OR Department*  Department (reference copy)</p>	<p>Retain for 6 years after matter resolved, then destroy.  Retain until admin. purpose served, then destroy.</p>	<p>GS 04007  Secondary copy under GS 04007</p>	

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<p><b>CORRECTIVE ACTIONS -- AUDITS (DEVELOPMENT OF PLANS)</b>                      Records relating to the development of corrective action plans to address issues/findings raised in internal and external audits/reviews. Includes, but is not limited to:</p> <ul style="list-style-type: none"> <li>• Preliminary drafts of corrective action plans;</li> <li>• Working notes;</li> <li>• Related correspondence/communications.</li> </ul> <p>For WSU purposes, this series excludes records covered by Advisories (DAN 04-06-60695; held by Internal Audit (office #6810).)</p>	<p>Internal Audit* OR Department*</p> <p>Department (reference copy)</p>	<p>Retain until completion and acceptance of final plan, then destroy.</p> <p>Retain until admin. purpose served, then destroy.</p>	<p>GS 04008</p> <p>Secondary copy under GS 04008</p>	
<p><b>DONATION AND FUNDRAISING DEVELOPMENT FILES</b>                      Provides a record of donation and fundraising development activities. May include donor and/or potential donor names and contact information, records of donation activity, refunds of donations, and other information regarding donors and potential donors.</p>	<p>Department*</p> <p>Department (reference copy)</p>	<p>Retain for 6 years after end of fiscal year, then Transfer to Archives for appraisal and selective retention.</p> <p>Retain until admin. purpose served, then destroy.</p>	<p>91-04-47854 Rev. 1</p> <p>Secondary copy under 91-04-47854 Rev. 1</p>	<p>Archival (appraisal required)</p>
<p><b>EMERGENCY AND SHORT-TERM LOANS TO STUDENTS</b>                      Provides a record of emergency loans made to students. Includes promissory notes, copies of deposits, payment records. Includes records for McEachern Fund, Robinson Fund, and other short-term and emergency loan funds.</p>	<p>Campus student affairs* OR Dean of Students*</p>	<p>Retain for 6 years after final payment, then destroy.</p>	<p>07-08-61556 Rev. 1</p>	
<p><b>EXPENDITURE TRANSFER REQUEST (WSU 1048)</b>                      Used by budget administrator and Principal Investigator to transfer identifiable direct charges between funding sources.</p>	<p>Controller*</p> <p>Department (secondary copy)</p>	<p>Retain for 6 years after end of fiscal year, then destroy.</p> <p>Retain for 2 years after end of fiscal year, then destroy.</p>	<p>11-12-63483</p> <p>Secondary copy under 11-12-63483</p>	
<p><b>EXTERNAL AUDITS/REVIEWS OF THE UNIVERSITY -- FINAL REPORTS</b>                      Records relating to the final outcome of audits conducted by either the State Auditor's Office or other external organizations. Includes, but is not limited to:</p> <ul style="list-style-type: none"> <li>• Final reports of audits and examinations;</li> <li>• Management letters;</li> <li>• Exit items; and</li> <li>• Other documentation provided at the final exit conference.</li> </ul> <p>Excludes records covered by Grants Received by State Agencies (DAN GS 23004; see All-Univ Recs Rtn Schedule -- Research and Sponsored Project Recs table).</p>	<p>Internal Audit*</p> <p>President's Office (reference copy)</p>	<p>Retain for 6 years after audit report date, then destroy.</p> <p>Retain until admin. purpose served, then destroy.</p>	<p>GS 04006 Rev. 1</p> <p>Secondary copy under GS 04006 Rev. 1</p>	

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<p><b>EXTERNAL AUDITS/REVIEWS OF THE UNIVERSITY -- INTERACTIONS</b> Records relating to the University's interactions with the external agency/organization conducting the audit/review of the University. Includes, but is not limited to:</p> <ul style="list-style-type: none"> <li>• Requests for information;</li> <li>• Entrance documents;</li> <li>• Status reports;</li> <li>• Related correspondence/communications.</li> </ul> <p>Excludes records covered by External Audits/Reviews of the University -- Final Reports (DAN GS 04006).</p>	<p>Internal Audit* OR Department*</p> <p>Department (reference copy)</p>	<p>Retain until conclusion of audit, then destroy.</p> <p>Retain until admin. purpose served, then destroy.</p>	<p>GS 04009</p> <p>Secondary copy under GS 04009</p>	
<p><b>FINANCIAL AID SYSTEM FILES</b> Provides a record of all student financial aid information, including awards (e.g., Pell grants) and information used in determining and tracking financial aid grants, e.g., work study, housing, income. Includes the Financial Aid Forms Needs Analysis (FAFNAR) database. Files are accessed and maintained as Administrative Information System (AIS) databases.</p>	<p>Office of Student Financial Aid*</p> <p>Bursar's Office (reference copy listing of unapplied aid)</p>	<p>Retain for 4 years after end of fiscal year, then destroy.</p> <p>Retain until admin. purpose served, then destroy.</p>	<p>99-03-59039 Rev. 1</p> <p>Secondary copy under 99-03-59039 Rev. 1</p>	
<p><b>FINANCIAL DISPUTES AND COLLECTIONS</b> Records relating to the University's financial disputes and attempts to collect funds where litigation has not commenced. Includes, but is not limited to:</p> <ul style="list-style-type: none"> <li>• Accounts receivable and payable;</li> <li>• Checks/warrants returned due to non-sufficient funds (NSF);</li> <li>• Correspondence, notices, invoices/statements, account closure;</li> <li>• Damage and loss claims (purchasing);</li> <li>• Warrant claims/refunds;</li> <li>• Settlement documentation.</li> </ul> <p>Excludes records covered by Litigation Case Files -- Routine (DAN GS 18004; see All-Univ Recs Rtn Sched--Legal Files table).</p>	<p>Department*</p> <p>Department (reference copy)</p>	<p>Retain for 6 years after matter resolved, then destroy.</p> <p>Retain until admin. purpose served, then destroy.</p>	<p>GS 01003 Rev. 1</p> <p>Secondary copy under GS 01003 Rev. 1</p>	

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<p><b>FINANCIAL TRANSACTIONS -- GENERAL</b> Records documenting all resources received and expended by the University provided the receipts and expenditures are not for bond or grant projects. Includes, but is not limited to:</p> <ul style="list-style-type: none"> <li>• Accounts payable/receivable;</li> <li>• Purchase and sales (purchase/field orders, bills of sale, receipts, petty cash, cash books, remittance advices, vouchers, vendor rebates, fiscal purchasing/receiving documents, etc.);</li> <li>• Billing statements, billing summaries (registers/ledgers), adjustments to accounts (error corrections, overpayment refunds, conservation rebates, etc.), delinquent account lists;</li> <li>• Financial statements and reports (created/saved electronically or printed) required to be retained as evidence of the University's financial status at a specific point in time (such as reports that need to be approved/signed or reports that cannot be regenerated at a later date);</li> <li>• Registers and journals (general and subsidiary) for all funds and functions;</li> <li>• Reconciliations;</li> <li>• Check/warrant registers.</li> </ul> <p>Excludes financial transaction records covered by:</p> <ul style="list-style-type: none"> <li>• Grants Received by Agency (DAN GS 23004; see Research and Sponsored Project Recs table);</li> <li>• Tax-Exempt Bonds (DAN GS 01069).</li> </ul> <p>Excludes financial reports that are able to be regenerated and which are covered by Secondary (Duplicate) Records (DAN GS 50005; see Admin-Gen Office Recs table).</p> <p><b>For WSU purposes, includes:</b></p> <ul style="list-style-type: none"> <li>• WSU receipts, WSU receipt authorizations, WSU receipt inventory control sheets, WSU receipt requests, etc.;</li> <li>• Cash deposit reports and M&amp;E tax exemption certificates.</li> </ul>	<p>Department*</p> <p>Department (reference copy)</p>	<p>Retain for 6 years after date of document, then destroy.</p> <p>Retain until admin. purpose served, then destroy.</p>	<p>GS 01001 Rev. 1</p> <p>Secondary copy under GS 01001 Rev. 1</p>	
<p><b>FINANCIAL TRANSACTIONS -- SENSITIVE CARDHOLDER DATA</b> Specific sensitive cardholder data elements obtained during electronic financial transactions where the University stores, processes or transmits cardholder data received via point of sale systems, phone, email, internet, paper, etc. Sensitive cardholder data elements include:</p> <ul style="list-style-type: none"> <li>• Primary Account Number (PAN) and credit card number, if different;</li> <li>• Sensitive Authentication Data (SAD) as defined by the Payment Card Industry Data Security Standard (PCI DSS). Includes full track data, IN/PIN blocks, and three or four-digit customer identification (CID) number printed on the front or back of payment card such as Card Identification Number (CIN), Card Verification Value (CVV), or Card Validation Code (CVC).</li> </ul> <p>Excludes data elements other than PAN and SAD that are received by the University (such as transaction number, date, amount, etc.) which must be retained in accordance with Financial Transactions – General (DAN GS 01001) or other relevant records series.</p>	<p>Department*</p>	<p>Retain until completion of transaction, then destroy.</p>	<p>GS 01070</p>	

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<b>GIFT TRANSMITTAL AND ACKNOWLEDGMENT REFERENCE FILES</b> Provides reference copies regarding the nature of gifts and their donor(s) routed from WSU units to WSU Foundation—Gift Accounting. May include reference copies of monetary and noncash gift transmittal and acknowledgment forms, golf tournament and auction monetary and noncash gift transmittal forms, and courier service process documentation. Copy of gift transmittal form is submitted to Controller when an in-kind gift.	Department; Controller (secondary copies)	Retain for 30 days after submitted to WSU Foundation	GS 50005 Rev. 1	
<b>INTERNAL AUDITS/CONSULTATIONS -- FINAL REPORTS AND AUDIT WORKING PAPERS</b> Final reports, audit working papers and other supporting documentation relating to the planning, methodology, conduct and conclusions of internal audits/consultations. Includes, but is not limited to: <ul style="list-style-type: none"> <li>• Planning procedures and communications (such as engagement letters, memoranda of understanding, etc.);</li> <li>• Internal control reviews;</li> <li>• Substantive tests and criteria used;</li> <li>• Audit strategies and procedures performed;</li> <li>• Audit evidence;</li> <li>• Conclusions reached;</li> <li>• Final reports.</li> </ul>	Internal Auditor* OR Department*  Department (reference copy)	Retain for 6 years after conclusion of audit/consultation, then destroy.  Retain until admin. purpose served, then destroy.	GS 04001 Rev. 1  Secondary copy under GS 04001 Rev. 1	
<b>INVESTMENT WORKING FILES</b> Provides a record of investment transactions.	Budget Office*  Vice President for Finance and Administration (reference copy)	Retain for 6 years after end of fiscal year, then destroy.  Retain until admin. purpose served, then destroy.	83-5-31923  Secondary copy under 83-5-31923	
<b>LETTER OF CREDIT FILES</b> Provides a record of authorization and support to draw funds (letters of credit). May include instructions for drawing funds, requests for funds submitted, worksheets summarizing transactions, and quarterly reports.	Bus Svcs—Gen Acctg/Rev* OR Bus Svcs—Spons Prog Svcs*  Department (reference copy)	Retain for 6 years after end of fiscal year, then destroy.  Retain until admin. purpose served, then destroy.	74-10-7042 Rev. 2  Secondary copy under 74-10-7042 Rev. 2	
<b>PETTY CASH RECORDS DOCUMENTATION</b> Records activity of revolving imprest accounts used to make miscellaneous or emergency purchases.	Controller*  Department (secondary copy)	Retain for 6 years after end of fiscal year, then destroy.  Retain for 2 years after end of fiscal year, then destroy.	11-12-63501  Secondary copy under 11-12-63501	
<b>PLANNING BUDGET LEVEL RECORDS</b> Provides a record of financial areas' budget levels for the coming fiscal year. Includes journal vouchers, consideration sheets.	Budget Office*  Financial Areas (reference copy)	Retain for 6 years after end of fiscal year, then destroy.  Retain until admin. purpose served, then destroy.	92-09-51052 Rev. 1  Secondary copy under 92-09-51052 Rev. 1	

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<b>REQUEST TO SERVE FOOD AT MEETINGS AND TRAINING SESSIONS</b> Authorizes the use of University monies for the purchase of meals, coffee and light refreshments at meetings and formal training sessions that are official University business.	Controller*  Department (secondary copy)	Retain for 2 years after end of fiscal year, then destroy.  Retain for 1 year after end of fiscal year, then destroy.	11-12-63509  Secondary copy under 11-12-63509	
<b>RISK ASSESSMENT DOCUMENTATION</b> Provides a record of identification, review, and management of risks that potentially affect area and University assets and resources. This documentation includes checklists from departments and supporting spreadsheets, calculations, and/or documentation. Department and area records provide the data for the checklists submitted to Business Services--General Accounting.	Area Administrator* AND/OR Bus Svcs--Gen Acctg*	Retain for 3 years after end of fiscal year, then destroy.	11-12-63513	
<b>SPECIAL COURSE FEE REQUEST (WSU 1224)</b> Used to request establishment of special course fees to pay for goods and services not provided by state appropriated funds or general student fees.	University Receivables*  Department (secondary copy)	Retain for 2 years after fee termination, then destroy.  Retain for 2 years after fee termination, then destroy.	11-12-63517  Secondary copy under 11-12-63517	
<b>STATE AUDITOR'S OFFICE WHISTLEBLOWER INVESTIGATIVE REPORTS, UNIVERSITY COPY</b> University copies of State Auditor's Office reports of allegations of fraud or violations of state laws or regulations as a result of a Whistleblower complaint filed under chapter 42.40 RCW.  NOTE: State Auditor's Office retains primary record copy.	Internal Audit*  President's Office (reference copy)	Retain for 3 years after audit report date, then destroy.  Retain until admin. purpose served, then destroy.	GS 04004  Secondary copy under GS 04004	
<b>TAX REPORTING/RETURNS -- INTERNAL REVENUE SERVICE (IRS)</b> Records relating to the reporting of vendor payments to the Internal Revenue Service (IRS) (such as forms 1098, 1099, 5498, W-2G, etc.).  Excludes IRS Form W-9 covered by Vendor Payment Information (DAN GS 01066; held by Business Services--Accounts Payable).	Payroll Services*  Department (reference copy)	Retain for 4 years after date of document, then destroy.  Retain until admin. purpose served, then destroy.	GS 01019 Rev. 1  Secondary copy under GS 01019 Rev. 1	
<b>TAX REPORTING/RETURNS -- STATE AND LOCAL TAXES</b> Returns and reports submitted for taxes paid to state and/or local government agencies (such as excise tax, etc.). Excludes Department of Revenue's records related to the collection of taxes.  <i>Note: Reference RCW 82.32.070 and Department of Revenue Advisory No. 3131.2009.</i>	Department*  Department (reference copy)	Retain for 5 years after filing, then destroy.  Retain until admin. purpose served, then destroy.	GS 01071  Secondary copy under GS 01071	



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<b>TAX-EXEMPT BONDS</b> Records documenting all resources received and expended by the University for bond-funded projects. Includes, but is not limited to: • Documents supporting purchase/acquisition/construction price and disposition/sales price; • Cancelled (voided) checks and credit card slips, project cost record, etc. (if capital asset constructed by University); • Project cost/expenditure tracking record (staff time, etc.); • Registers (numerical listing of checks/warrants, etc.); • Trust indenture, loan agreements, bond counsel opinions, etc.; • Transcripts of bond issuance documents.	Department*   Department (reference copy)	Retain for 6 years after final bond payment, then destroy.   Retain until admin. purpose served, then destroy.	GS 01069   Secondary copy under GS 01069	