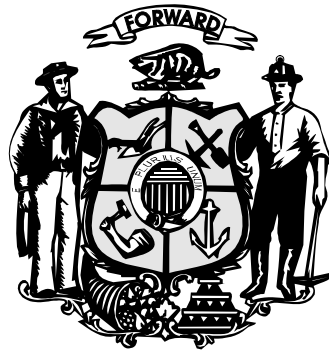


General Records Schedule

Fiscal and Accounting and Related Records

Approved by the Public Records Board:

November 20, 2017



Revised: November 21, 2022

Expiration: November 20, 2027

For use by all units of Wisconsin Government at the State, County, and Municipal level

I. Scope

This schedule governs the records retention obligations of state agencies pursuant to [Wis. Stat. § 16.61](#), and applies to “public records” as defined in [Wis. Stat. § 16.61\(2\)\(b\)](#). These “public records” are referred to as “records” in this schedule.

This schedule covers records which most state agencies, including the University of Wisconsin System Administration, the University of Wisconsin Institutions, all Wisconsin counties, municipalities and other units of local government create and use to administer fiscal and accounting records. The schedule is applicable to fiscal and accounting records regardless of format or media.

Fiscal and Accounting records document compliance with state fiscal policies, reporting of financial status and activities, reconciliation of accounts, and responses to audits.

This general schedule may *not* include records which are unique to the mission of a single government unit. Records that are unique to the mission of a specific government unit require a separate Records Disposition Authorization (RDA). The department or institution is responsible for creating a RDA that must be submitted to, and approved by, the [Public Records Board \(PRB\)](#).

See the [Introduction to General Records Schedules](#) for additional information about how to use this schedule. In particular please review the restrictions on conditions that might preclude the authorized destruction of documents in the normal course of business including open records requests, ongoing legal holds, or audits currently underway or known to be planned.

This schedule goes into effect upon final approval by the Public Records Board.

II. Records Format

Records covered in this schedule may be in paper, electronic, or other formats. Electronic format examples include those created or transmitted via e-mail, data contained in database systems, and tapes/cartridges. To safeguard the information contained in records maintained *exclusively* in electronic format, agencies must meet the standards and requirements for the management of electronic records outlined in [Wis. Admin. Code ch. Admin 12](#).

As of October 1, 2015, most state agencies are using STAR (PeopleSoft) as the infrastructure for finance, budget, procurement, business intelligence, and human resource functions.

III. Personally Identifiable Information

Wisconsin law requires authorities to specifically identify certain record series within a general records schedule that contain Personally Identifiable Information (PII). [Wisconsin Stat. § 19.62\(5\)](#) defines PII broadly as “information that can be associated with a particular individual through one or more identifiers or other information or circumstances.” Despite this broad definition, [Wis. Stat. § 16.61\(3\)\(u\)\(2\)](#), requires that record series within a schedule containing the following types of PII need not be identified as such: a) the results of certain computer matching programs; b) mailing lists; c) telephone or e-mail directories; d) record series pertaining exclusively

to agency employees; and e) record series that contains PII incidental to the primary purpose for which the records series was created, and f) those relating to state agency procurement or budgeting. If in doubt as to whether a specific record series contains PII, check with your agency legal counsel.

Information about identity theft and information security is available at <http://itsecurity.wi.gov/>.

IV. Confidentiality of Records

Most records are not confidential and are open to public disclosure, however, there are exceptions. This GRS will identify any record series that may contain information required by law to be kept confidential or specifically required to be protected from public access, identifying the state or federal statute, administrative rule, or other legal authority that so requires. If in doubt as to whether or not a specific record, or content in that record, is confidential, check with your agency legal counsel. A record series should be identified as confidential even if not all records in the series contain confidential information and not all parts of records covered by the series are confidential.

V. Superseded Record Series

“Superseded” means that a new record series or RDA number has been used to cover records that were previously identified differently. The last column in the following GRS table titled “Previous RDA Number (if applicable)” provides a cross walk between new and any superseded RDA numbers. When revising a GRS, an attempt is made to retain the previous RDA number, providing the underlying records remain the same.

VI. Related Records

The “Related Records Series” section provides information on other record series in approved GRSs which may relate to the broader functional area of this GRS. These record series are listed to facilitate a more complete understanding of all the record series within the broad scope of this function of government. It may not however contain a complete listing of all records series used within your agency for these types of business records. See the “Related Records Series” section included in this document.

VII. Closed Record Series

When revising a GRS it is common for some previously included record series to be closed. The “Closed Series” section lists series containing records that are no longer created, nor are they expected to be in the future. See the “Closed Series” section included in this document.

VIII. Revision History

See the “Revision History” section for a listing of changes to this GRS.

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
Audit and Control								
FIS00001	Audit Reports, Agency Responses and Audit Finding Resolutions	Agency audit reports created by the Legislative Audit Bureau, agency internal auditors, and other state, federal or private entities that monitor, examine, and verify the accounts and fiscal affairs of an agency, and agency responses. Audit reports created by state, federal or private entities that monitor, examine and verify accounts of sub-grantees that received federal funds passed through a state agency or received direct state funds. Uniform Guidance 2CFR 11 Part 200 sets the federal standard for retention of audits. This becomes the de-facto standard for all audit reports.	No	No	EVT + 3 years and destroy.	Event is the date of issuance of final report.		90000004 90000005 90000013 90000014
FIS00002	Audit Work Papers	Plans, analysis research materials, draft reports, background materials and related records used to plan and prepare audit reports.	Yes	Yes 5 U.S.C. § 552a	EVT + 3 years and destroy confidential.	Event is date of issuance of final report.		90000012

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
FIS00003	Internal Control Plan	Records and supporting documentation regarding the development and administration of agency internal controls, including reports, plans, articles, policies and procedures, and related material, arranged by subject or topics such as risk management, risk assessment, management practices, operational efficiency and audit methods.	No	No	EVT + 3 years and destroy.	Event is date superseded		90000015
FIS00004	Chart of Accounts - Index	List of codes, such as fund, appropriation, account, program or project code, and other chartfields that further sub-classify accounting information used in the general ledger. Also includes descriptions of the chartfields, codes, and sub-classifications.	No	No	Permanent	Retention Justification: Needed for historical reference purposes, utilized to audit ledgers or research accounting transactions.		
FIS00005	Chart of Accounts – Requests	Requests for new codes and sub-classifications, requests to edit or update codes and sub-classifications, requests for approvals and denials, and related correspondence. May include, but not limited to, documentation of code request, approval for code request and supporting documentation.	No	No	EVT + 7 years and destroy.	Event is date code superseded, inactivated, or request denied.		

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
Credit Card								
FIS00010	Authorization /Approval for Purchasing Card	Forms and approvals for individuals to obtain procurement card. May include authorizations, cardholder agreements, and related forms to establish accounts.	Yes	No	EVT + 10 years and destroy confidential.	Event is date of cancellation of cardholder approval.	Retention per Wis. Stat. § 893.87.	90000007
FIS00011	Credit Card Receipts or Information Received from Sales	Credit card receipts and related documentation associated with credit card transactions.	No	No	EVT + 3 years and destroy.	Event is date of transaction.	Do not retain copies. Do not keep copies of full credit card numbers. It is acceptable to keep the last 4 digits. Do not store credit card customer identification numbers or magnetic stripe information. High concern for security.	90000008 90000009

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
Payments and Receipts								
FIS00020	Receipts and Disbursement Transactions	<p>Records related to the receipt of funds for goods or services provided and the purchase of goods or services and the supporting documentation. This series includes Accounts Payable and Accounts Receivable transactions.</p> <p>May include approved claims, purchase orders, invoice requests, merchandise receipts, vendor invoices, agency vouchers, service reports, and other supporting documentation. Also includes records used by an agency accounts payable/claims office to track and monitor the claims and payment process on a daily basis, including manual and automated logs, registers, listings and related records.</p> <p>Additionally, may include records documenting receipt of funds including forms, cash register receipts, receipts remittance forms, cash receipts and attached documentation, accounts receivable invoices, deposit forms, lockbox reports, lists of checks received and accounts receivables.</p>	No	No	FIS + 6 years and destroy.	Event is end of fiscal year.	Account Reconciliation Workpapers, Trial Balance Reports, Bank Statements, Journal entries, Employee Travel Reports, Credit Card Statements, ACH (Automated Clearing House), end-of-year accounting, and fiscal status reports.	90000006 90000021 90000090 90000091

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
FIS00021	Federal Cash Draw Transactions	The detail, expenditure, and available to draw reports are used daily to determine the state draw. The reports show each detailed expenditure by aid category, Catalog of Federal Domestic Assistance (CFDA), major fed aid numbers, Cash Management Improvement Act (CMIA) scheduled draws, type of transaction and reference numbers.	No	No	FIS + 6 years and destroy.	Event is end of fiscal year.		90000033
FIS00022	Municipal Collection & Disbursement Reports	Collection reports typically show amounts collected, statute, amount retained by county/local government and portion sent to state.	No	No	EVT + 3 years and destroy.	Event is date of transaction.		90000050 90000051 90000052
FIS00023	Fiduciary Records	Banks and insurance companies doing business in the State of Wisconsin are statutorily required to have collateral on deposit with the DOA. Records include: reports from the custodian holding the securities; transmittal forms; correspondence regarding account activity; and audit reports as well as related records, correspondence and reports.	No	Yes Wis. Stat. § 220.06	EVT + 3 years and destroy confidential.	Event is date of transaction.		90000054

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
FIS00024	General Obligation Bond Records	The DOA, State Controller's Office is responsible for the timely transfer of debt service payments once bonds have been issued. Agencies maintain records on each issue to verify interest and principal payments. The files include related records, correspondence and reports.	No	No	EVT + 50 years and destroy.	Event is date bond matures or is called.		90000055
FIS00025	Collection Case Files-Delinquent and Uncollectable Accounts	These records include notices of late payment, "dunning" letters, other documentation of collection efforts, payment agreements and the amount of debt defaulted or written off as uncollectable. Also, could include documentation of bad debts sent to an outside collection agency and other efforts to tie collection to state or local government programs i.e., computer matching.	Yes	Yes 5 U.S.C. § 552a	EVT + 7 years and destroy confidential.	Event is date written off.		90000070
FIS00026	Tax Records	Records or reports filed with the federal Internal Revenue Service, Social Security Administration or State Department of Revenue, or other state agency related to administration of tax collection. Also includes records received for collection of taxpayer identification.	Yes	Yes 5 U.S.C. § 552a	FIS + 6 years and destroy confidential.	Event is end of fiscal year.	Worksheets, Electronic Federal Tax Payment System (EFTPS) input forms, excise and sales tax reports, W-9, W2-G, 945 and 1099s.	90000092
FIS00027	Paid/Canceled Checks	Canceled checks provided by the state's working bank and are the primary media utilized to provide copies of paid checks as "proof of payment."	Yes	No	EVT + 7 years and destroy confidential.	Event is month paid.		90000040 90000041 90000044

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
FIS00028	Checks – Alignment & Control and Voided	<p>Alignment and control checks are typically the first and last checks written on a particular warrant register. These checks are used as a control to ensure that each check series is written in numerical sequence and that all checks in the sequence are accounted for. These checks are physically marked “VOID.”</p> <p>Void checks result from errors in the printing or processing of checks. This includes mutilated checks, reprinted checks and blank checks. During check processing it is not unusual to reprint an entire batch of checks when something goes wrong in the printing or post processing operations. These checks are kept in a secure location until destroyed.</p>	Yes	No	CR + 1 year and destroy confidential.	Event is date of creation.		90000045 90000046
FIS00029	Forgery and Stop Payment Records	Requests for Stop Payment and Affidavits of Forged Endorsement; related correspondence with the agency’s working bank; internal reports/files showing check series, payee, amount, date of issue and reissued check information. Also applies to agency petty cash funds.	Yes	No	EVT + 6 years and destroy confidential.	Event is date, batched by month, which the stop payment was executed.		90000047 90000048

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
FIS00030	Canceled & Unpaid Check Report	State issued checks are typically payable at the State's working bank for 1 year from the date of issue; however, the State continues to have a liability to pay on any check for up to 6 years as provided in the State Constitution. This record series includes records relating to the disposition of unpaid items between the period of time they are 1-6 years old and includes agency requests for reissuance of checks. Also applies to agency petty cash funds.	No	No	FIS + 5 years and destroy.	Event is end of fiscal year.		90000049
Capital Accounting								
FIS00040	Capital Accounting-Accounts Payable Records-Special Federal Requirements	Records may include the following records: acquisitions: capital assets; depreciation schedules; fixed assets; material transfer files; mortgage ledgers; facility/plant ledgers; property detail reports; property inventory reports; and reports on property sold. Federal regulations for tax exempt bonding require that expenditure records must be retained for 6 years past the maturity date of a bond.	No	No	EVT + 6 years and destroy.	Event is date bond matures.		90000080

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
FIS00041	Capital Accounting-Accounts Payable Records-Projects Not Funded with Tax-Exempt Debt	Records may include the following records: acquisitions; capital assets; depreciation schedules; fixed assets; material transfer files; mortgage ledgers; facility/plant ledgers; property detail reports; property inventory reports; and reports on property sold.	No	No	EVT + 4 years and destroy.	Event is date project closed.		90000081
FIS00042	Capital Accounting-Project Budget Transactions (Allotments)	Records may include budget-related records for specific capital projects including details by project and sub-project; vendors; and vendor types.	No	No	FIS + 6 years and destroy.	Event is end of fiscal year.		90000082
Asset Inventory and Surplus Property								
FIS00050	Inventories - Capital Equipment, Supplies, Commodities and Parts	Running inventories of capital equipment, supplies, commodities and parts that typically describe each item, indicate its location and provide cumulative totals and/or current stock balances.	No	No	FIS + 4 and destroy.	Event is end of fiscal year.	Capital Equipment examples - motor vehicles, audio visual equipment, computers, printing and mailing equipment, production copiers, tools, lab equipment, furniture. Supplies, Commodities, and Parts examples - office supplies and expendable materials.	90000110 90000111

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
FIS00051	Surplus Property Disposition Records	Records that identify surplus property, expedite its transfer to the SWAP program, if applicable, and track the disposition of property. These records include requests for disposal of surplus property, receipts, reporting forms and supporting documentation that describes the property and the proposed method of disposition.	No	No	EVT + 3 years and destroy.	Event is the date the property is disposed of.		90000112
FIS00052	Surplus Property Disposition Records - Restricted Disposition or Noncompliance Items	Records that identify restricted or noncompliant surplus property, expedite and track the property's disposition. Restricted Disposition - items with restrictive requirements that effect their disposition. Noncompliance - items that have been declared to be in noncompliance with property transfer restrictions.	No	No	EVT + 1 year and destroy.	Event is date restriction ends or compliance case is closed.		90000113 90000114

Closed Series

A closed series contains records that are no longer created, nor are they expected to be in the future.

RDA Number	Record Series Title	Minimum Retention and Disposition	Rationale
90000030	Single Letter of Credit Monthly Reports	FIS+10 years and destroy.	No longer used.
90000031	Single Letter of Credit Daily Reports	FIS+6 years and destroy.	No longer used.
90000032	Single Letter of Credit Administrative Records	FIS+6 years and destroy.	No longer used.

Revision History

A listing of changes to this GRS.

Revision Date	RDA Number	Record Series Title	Revision Made
11-20-17	90000000	Fiscal Management Subject and Correspondence File	Supersede with ADM00009, ADM00010, and ADM00030
11-20-17	90000001	State Fiscal Policies and Procedures Records	Supersede with ADM00023
11-20-17	90000002	Routine Internal Status Reports	Supersede with ADM00001
11-20-17	90000003	Non-Routine Financial Reports and Studies	Supersede with ADM00001, 26, or 27
11-20-17	90000010	Internal Control Policies and Directives	Supersede with ADM00023
11-20-17	90000011	Vulnerability Assessment Files	Supersede with ADM00026, ADM00027, and ADM00024
11-20-17	90000100	Off Cycle Payroll Vouchers	Supersede with PAY00011
11-20-17	90000102	Central Payroll Bi-weekly Payroll Voucher Signature Pages	Supersede with PAY00011
11-21-22	FIS00004	Chart of Accounts – Index	New
11-21-22	FIS00005	Chart of Accounts – Requests	New